

NH Comp
T
44
NEW
2007



Town of Newington

New Hampshire

Annual Report

For Year Ending December 31, 2007

**Including the Annual Report of the
Newington School District
For Fiscal Year July 1, 2006 to June 30, 2007**



Helen Rist, honored as "Principal of Excellence" by the NH Principal's Association shown here with Renee Brown and Lilly Robbins



Winter on Fox Point.



Charlie Smart—Building Inspector



*Tom Morgan
Town
Planner*

The Carriage House on Fox Point



Bea Marconi—Selectman's Assistant



Table of Contents

Newington Directory	A
Town Officers	B
2007 Town Warrant & MS-7 (Budget)	colored insert
2007 Town Meeting Minutes	E
2007 Election Results	N

Financial Reports and Summaries

Auditor's Financial Statements and Opinions	1
Statement of Expenditures	29
Summary Inventory of Valuation	30
Tax Rate History	31
Tax Collector's Report	32
Town Clerk's Report	35
Treasurer's Financial Report	36
Trustees of the Trust Funds Report	37
Capital Reserve Accounts	41
Library Trustee Funds Report	44

Department, Commissions, and Committee Reports

Board of Adjustment	46
Board of Selectmen	47
Building Department	48
Cemetery Committee	51
Conservation Commission	52
Emergency Medical Services	55
Fire Department	56
Historic District Commission	57
Langdon Library	58
Mosquito Control	59
Planning Board	60
Police Department	61
Recreation Committee	62
Sewer Commission.....	64
Sewer Assessments	66
Town Office & Library Hours, Transfer Station Schedule & Regulations	67
Town Building Use Fees and Regulations	68
Vital Statistics	70

Newington School District

Report of Newington School District	71
2007 School District Warrant and MS-27 (Budget).....	colored insert
Town Map.....	Back cover

Newington Directory

In an emergency, Dial 911

Town Offices: 436-7640

	<u>Ext.</u>	<u>Email</u>
Administrative Assistant to Selectmen	10	bmarconi@townofnewingtonnh.com
Building Inspector and Health Officer	13	csmart@townofnewingtonnh.com
Welfare Officer	10	
Secretary/Receptionist	12	
Sewer Department	19	
Town Clerk/Tax Collector	14	jmazceau@townofnewingtonnh.com
Town Planner	17	planning@newington.nh.us
Website: www.newington.nh.us		

	<u>Tel. No.</u>	
Town Offices Fax	436-7188	
Police Department	431-5461	143@newingtonnhpd.com
Police Department Fax	431-3998	
Website: www.newingtonnhpd.com		
Fire Department	436-9441	smcquade@newingtonfire.org
Fire Department Fax	430-2007	
Newington Public School	436-1482	hrist@sau50.org
Newington Public School Fax	427-0692	
Website: www.sau50.org		
Langdon Library	436-5154	langdonlib@comcast.net
Sewer Treatment Plant	431-4111	

Newington Town Website - www.newington.nh.us

Short summary of information available on the official Town of Newington Website:

Community profile - Municipal Directory - Calendar of Meetings - Meeting Agendas
Meeting Minutes - Public Hearing Notices - Links to Newington Businesses
Town Meeting Minutes Archives – Newington Regulations and Requirements
Maps: Floodplains, Fox Point, Historic USGS Maps, Street Map,
Statewide Property Tax Map, Zoning Districts, Spaulding Turnpike Expansion Map
Application Forms: Board of Adjustment, Building, Driveway, Electrical, Excavation,
Plumbing, Sewer, Signs, and Demolition Permits,
Building Use Request and Fee Schedule

Town Officers

	<u>Term Expires</u>		<u>Term Expires</u>
<i>Board of Selectmen</i>		<i>Planning Board</i>	
Jan Stuart, Chairman	2008	Denis Hebert, Chairman	2009
Cosmas Iovocovzzi	2009	Christopher Cross	2008
Jack O'Reilly	2010	Vincent Frank	2008
		Jack Pare	2009
<i>Administrative Assistant</i>		Clifford Abbott	2010
Beatrice A. Marconi		Michael Marconi	2010
		Gail Klanchesser, Alternate	2008
<i>Secretary</i>		Margaret Lamson, Alternate	2008
Cathy Tuchman		Thomas Bobotas, Alternate	2010
		Cosmas Iovocovzzi, Select. Rep.	
<i>Treasurer</i>			
George Fletcher	2008		
<i>Deputy Treasurer</i>		<i>Board of Adjustment</i>	
Laura Coleman	2008	Matthew Morton, Chairman	2009
		Richard Ford	2010
<i>Town Clerk/Tax Collector</i>		Edna Mosher	2010
W. Jane Mazeau	2009	Ralph Estes	2010
		John Frink, Alternate	2010
<i>Deputy Town Clerk/Tax Collector</i>		V. Frank, Planning Board Rep	
Theresa L. Tomlinson	2008		
<i>Moderator</i>		<i>Bldg Inspector/Code Enforcement Safety Coordinator/Health Officer</i>	
Ruth K. Fletcher	2009	Charles Smart	
<i>Supervisors of the Checklist</i>		<i>Electrical Inspector</i>	
Rhonda Baker-Hill	2008	Renato Maldini	
Larry Wahl	2008		
Paula Caceda	2013	<i>Plumbing Inspector</i>	
		Robert Hart, Jr.	
<i>Ballot Clerks</i>		<i>Road Agent</i>	
Krista Low	2008	Leonard Thomas	
Evangeline Brawn	2008		
Lynda Bullock	2008	<i>Highway Department</i>	
Elisabeth Connors	2008	Leonard Thomas	
Sandra Sweeney	2008	John Frink	
<i>Town Planner</i>		<i>Superintendent of Town Cemetery</i>	
Thomas Morgan		Clifford Abbott	
<i>Animal Control Officer</i>		<i>Assistant Super. of Town Cemetery</i>	
Jan Stuart		John Frink	

	<u><i>Term Expires</i></u>		<u><i>Term Expires</i></u>
<i>Cemetery Committee</i>		<i>Budget Committee</i>	
Dorothy Watson	2008	Larry Wahl, Chairman	2008
Rick Stern	2009	Russell Cooke	2008
Clifford Abbott	2010	Rick Stern	2008
		Darin Sabine – appointed	2008
<i>Board of Fire Engineers</i>		Michael Mazcau – appointed	2008
Ruth Fletcher	2008	John Lamson	2009
Wilbur Goins	2009	Gail Pare	2009
Stephen Sabine	2010	Tom Benson	2010
		Gail Klanchesser	2010
<i>Fire Chief</i>		Jack O'Reilly, Selectmen's Rep.	
Roy Greenleaf		Helen Maldini, School Bd. Rep.	
		Clifford Abbott - resigned	
<i>Fire Warden</i>			
Timothy Field		<i>Conservation Commission</i>	
		Justin Richardson, Chair.	2008
<i>Police Commission</i>		Michelle Lozuaway	2008
Douglas Ross	2008	George Fletcher	2008
Paul Kent	2009	Margaret Lamson	2008
F. Jackson Hoyt	2010	Dorothy Watson	2009
		Jane Hislop	2010
<i>Police Chief</i>			
Jon Tretter		<i>Historic District Committee</i>	
		Clifford Abbott	2008
<i>Emergency Management</i>		Laura Coleman	2008
Roy Greenleaf, Fire Dept. Chief		Rick Stern	2008
Jon Tretter, Police Dept. Chief		John Lamson	2009
Jack O'Reilly, Selectmen's Rep.		Gail Pare	2010
		Barbara Myers	2010
<i>Library Director</i>			
D. Scott Campbell		<i>Town Historian</i>	
		Barbara Myers	
<i>Library Trustees</i>			
Dot Noseworthy	2008	<i>Recreation Committee</i>	
Julie Biron	2009	Peter MacDonald, Chairman	2008
Blake Staude	2010	Jack Anderson	2008
		Chris Bellmare	2008
<i>Trustees of the Trust Funds</i>		Keith Frizzell	2008
Mark Phillips, Chairman	2010	Darryl Brown	2008
Paul Beswick	2008	Susan Carroll	2008
John Lamson	2009	Brian Haberstroh	2008
<i>Highway Safety Committee</i>		<i>Town Transfer Station Supt.</i>	
Jan Stuart, Selectmen's Rep.		Craig Daigle	
Jon Tretter, Police Chief			
Roy Greenleaf, Fire Chief			

	<u><i>Term</i></u> <u><i>Expires</i></u>
<i>Sewer Commission</i>	
Thomas P. Redden	2008
George Fletcher	2009
T. Dean Cole – appointed	2008
Robert Hart, Sr. - resigned	2010
<i>Sewer Commission Treasurer</i>	
Laura Coleman	2008
<i>Sewer Commission Clerk</i>	
Ruth Fletcher	2008
<i>Dock Master</i>	
Rick Stern	

**Town of Newington
State of New Hampshire
TOWN WARRANT
2008**

**To the Inhabitants of the Town of Newington in the County of Rockingham and said
State qualified to vote in Town Affairs:**

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 11 to act on Articles 1 - 3. The Polls will open at 11:00 a.m. and close at 7:00 p.m.

The Business portion of the meeting to act on Articles 4 through 20 will resume on Saturday, March 15, 2008 at 1:30pm.

ARTICLE 1. To choose in the manner provided by law; one (1) **Selectman** for 3 years; one (1) **Treasurer** for 1 year; one (1) **Supervisor of Checklist** for 6 years; one (1) **Supervisor of Checklist** for 1 year; two (2) **Planning Board Members** for 3 years; one (1) **Cemetery Committee member** for 3 years; one (1) **Board of Fire Engineers Member** for 3 years; one (1) **Police Commission Member** for 3 years; one (1) **Library Trustee** for 3 years; one (1) **Trustee of the Trust Funds** for 3 years; three (3) **Budget Committee Members** for 3 years; one (1) **Budget Committee Member** for 2 years; one (1) **Budget Committee Member** for 1 year; one (1) **Sewer Commission Member** for 3 years; and one (1) **Sewer Commission Member** for 2 years.

ARTICLE 2. To see if the Town will amend the Zoning Ordinance as proposed by the Planning Board, by adding the following sentence to Article V Section 1B:

“Bed & Breakfast Inns, providing such facilities have no more than eight lodging rooms, and that the Planning Board finds parking and septic systems to be adequate.”

ARTICLE 3. To see if the Town will amend the Building Code, as proposed by the Planning Board, by amending Section 5 of the Newington Building Code as follows:

5. No building or structure shall be erected, altered, rebuilt, substantially repaired or remodeled unless in compliance with the Newington Building Code and the following: NH State Building Code.

Code _____ *Edition*

International Building Code	2000
International Mechanical Code	2000
International Plumbing Code	2000
International Residential Code	2000

Note: State law now allows warrants to show the vote tally on recommendations by the Board of Selectmen and Budget Committee where applicable – see Warrant Article 19 to make this a permanent action.

ARTICLE 4: To see if the Town of Newington will vote to discontinue and relinquish any public right and/or interest in the Class VI highway commonly known as the road over Sam Rowe's Hill from Little Bay Road easterly towards the Meeting House to its terminus, approximately 600 feet in length.

ARTICLE 5: To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$ **6,009,367 (8 to 0)** the Board of Selectmen recommends \$ 5,997,867 **(3 to 0)** This article does not include appropriations voted in other warrant articles.

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of *Four Thousand Dollars (\$4,000)* to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established to fund capital improvements for the Cemetery.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3 to 0
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMTE (8 to 0-1 abstn)

Last year we added \$5,000 to this account and it now has a balance of \$ 10,597

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars (\$50,000)* to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we added \$50,000 to this account and it now has a balance of approx \$264,200

ARTICLE 8: To see if the Town shall vote to raise and appropriate the sum of *Sixty Five Thousand Dollars (\$65,000)* to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 which was established for the purpose of construction or improvements to our Highway (Town Garage) Building.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we created and added \$50,000 to this account and it now has a balance of \$50,016

ARTICLE 9: To see if the Town of Newington will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000)* to be added to our existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we added \$5,000 to this account and it now has a balance of \$28,781

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars (\$25,000)* to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we added \$ 15,000 to this account and it now has a balance of \$ 183,287

ARTICLE 11: To see if the Town shall vote to raise and appropriate the sum of *Twenty Five Thousand Dollars (\$25,000)* to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 known as the Major Road Work Fund which was established for the purpose of funding major improvements to roadways.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we created and added \$25,000 to this account and it now has a balance of \$ 25,008

ARTICLE 12: To see if the Town of Newington will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000)* to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we added \$10,000 to this account and it now has a balance of \$ 9,008

ARTICLE 13: To see if the Town will vote to raise and appropriate the sum of *Twelve Thousand Dollars (\$12,000)* to be placed in the existing Expendable Trust Fund under the provisions of RSA 31:19-a for the purpose of payments of Severance to Town Employees in accordance with the Town's Personnel Policy.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we added \$ 15,000 to this account and it now has a balance of \$ 57,883

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000)* to be placed in the existing Capital Reserve Fund under provisions of RSA 35:1 for the Replacement of the Town Ambulance and any Major Medical Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we added \$10,000 to this account and it now has a balance of \$ 50,453

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be placed in the existing Capital Reserve Fund under the provisions of RSA 35:1 for the Fox Point Pavilion.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 2/1
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8 to 1)

Last year we added \$ 25,000 to this account and it now has a balance of \$ 122,654

ARTICLE 16: To see if the Town shall vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000)* under the provisions of RSA 35:1 to be placed in the existing Capital Reserve Fund known as the Mott Pond Drainage Improvement Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN by a vote of 3/0
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9 to 0)

Last year we created and added \$ 10,000 to this account and it now has a balance of \$ 10,003

Vote for only one of the following Warrant Articles regarding Fox Point Dock Regulations

ARTICLE 17: To see if the Town shall approve the following: It shall be the policy of the Town to adopt the Fox Point Dock regulations shown below (as temporarily adopted by the Board of Selectmen Aug 07 and amended Feb 08)

- 1) The dock is for Newington mooring owners to gain access to their moorings. Dock usage for other Newington residents may be granted by the Board of Selectmen on an individual case basis if space allows.
- 2) Tenders must be registered annually by owner and size with the town and display a sticker.
- 3) Size limited to 14 ft tiller controlled only tenders.
- 4) The end of the dock is for loading and unloading only.
- 5) The dock is only for Newington residents.
- 6) The Dock Master and Selectmen can limit the number of tenders to avoid over crowding and damage to the dock.
- 7) The town is not responsible for maintaining boats at the dock. Neither the Town, Selectmen or Dock Master are responsible for any theft or damages of goods or property at Fox Point.
- 8) Violation of these regulations shall result in the forfeiture of rights to this dock.

ARTICLE 18: By petition brought forth by Gurubhai K. Khalsa of 11 Old Post Road and at least 24 other registered voters of the Town of Newington, to see if the Town will vote to reinstate and adopt the following dockside rules at Fox Point:

- 1) No exclusive privileges will be granted to any boat owner in Newington.
- 2) Residents of the Town may utilize the town dock at Fox Point, provided their dinghy is 14' in length or less. No special consideration will be given to whether or not they have secured a mooring through the Port Authority.
- 3) In the event a shortage of dock space occurs, every Newington boater will have equal and unrestricted access to the boat ramp, in order to launch their dinghy. This applies to those with moorings, and those without.
- 4) A dock master will be elected by majority vote in the Town elections.

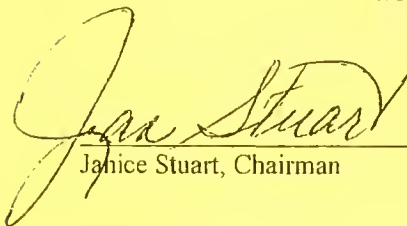
ARTICLE 19: To see if the Town will vote to require that all votes by the budget committee and the governing body relative to budget items or warrant articles shall be recorded votes and the numerical tally of any such vote shall be printed in the town warrant next to the affected warrant article as shown in RSA 32:5, V-a.

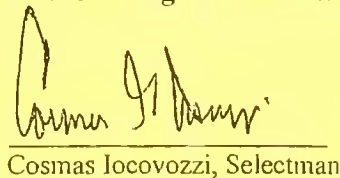
ARTICLE 20: To hear the report of the Moderator on the election of officers.

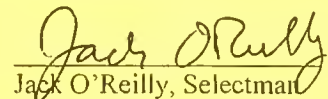
Given under our hands and seal this 9TH day of February 2008.

We certify and attest that on this 11TH day of February 2008, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk

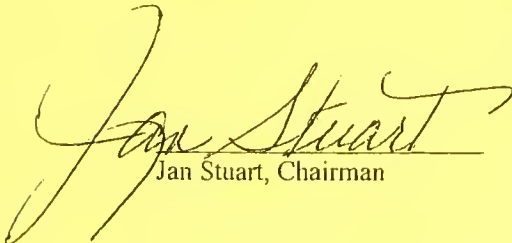
The Town of Newington Board of Selectmen

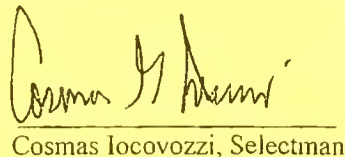

Janice Stuart, Chairman

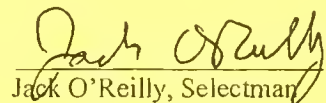

Cosmas Iocovozzi, Selectman

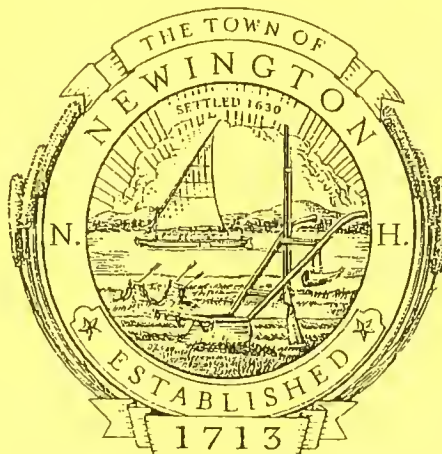

Jack O'Reilly, Selectman

A True copy of Warrant: Attest


Jan Stuart, Chairman


Cosmas Iocovozzi, Selectman


Jack O'Reilly, Selectman



BUDGET OF THE TOWN/CITY

OF: TOWN OF NEWINGTON

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2008 to December 31, 2008

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This is to certify that this budget was posted with the warrant on the (date)

BUDGET COMMITTEE*Please sign in ink.*

Larry Wahl

Joseph O'Reilly

William Walsh

Neil Klanchess

John C. L...

Don L...

Tom Benson

[Signature]

Russell J. Cook

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 COMMUNITY SERVICES DIVISION
 MUNICIPAL FINANCE BUREAU
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS		Warr. Art.#	Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#	(RSA 32:3,V)		Prior Year As Approved by DRA	Actual Expenditures Prior Year	(RECOMMENDED)	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT								
4130-4139	Executive		211,357	206,179	233,640		241,640	
4140-4149	Election,Reg.& V'tal Statistics		32,443	33,918	39,295		39,295	
4150-4151	Financial Administration		10,000	8,100	9,500		9,500	
4152	Revaluation of Property		54,500	58,297	86,500		86,500	
4153	Legal Expense		97,400	14,174	95,300		95,300	
4155-4159	Personnel Administration							
4191-4193	Planning & Zoning		135,834	113,686	137,532		137,532	
4194	General Government Buildings		347,438	227,674	669,478		669,478	
4195	Cemeteries		18,880	13,638	19,030	700	19,030	
4196	Insurance		133,840	139,763	101,000		101,000	
4197	Advertising & Regional Assoc.		12,925	12,825	13,511		13,511	
4199	Other General Government							
PUBLIC SAFETY								
4210-4214	Police		1,143,362	1,136,578	1,222,248		1,222,248	
4215-4219	Ambulance							
4220-4229	Fire		1,074,794	1,102,943	1,138,518	7,023	1,137,018	1,500
4240-4249	Building Inspection		82,820	80,038	86,905		86,905	
4290-4298	Emergency Management		15,200	9,653	9,320		9,320	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration							
4312	Hlghways & Streets		332,400	264,310	362,050		367,050	
4313	Bridges							

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS			Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
(RSA 32:3.V)			Prior Year As	Actual	Enacting Fiscal Year	Enacting Fiscal Year	Enacting Fiscal Year	Enacting Fiscal Year
ACCT.#		Warr. Art.#	Approved by DRA	Prior Year	(RECOMMENDED)	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
HIGHWAYS & STREETS cont.			xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
4316	Street Lighting		25,200	17,138	19,000		19,000	
4319	Other							
SANITATION			xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
4321	Administration							
4323	Solid Waste Collection		79,900	74,980	95,370		95,370	
4324	Solid Waste Disposal		46,000	47,539	44,500		44,500	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other		743,346	743,346	712,406		712,406	
WATER DISTRIBUTION & TREATMENT			xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
ELECTRIC			xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE			xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
4411	Administration							
4414	Pest Control		40,982	40,982	56,320		56,320	
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.		2,500	4,507	4,000		4,000	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		Warr.	Appropriations		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
ACCT.#		Art.#	Prior Year As	Actual	Ensuing Fiscal Year		Ensuing Fiscal Year	
			Approved by DRA	Expenditures	(RECOMMENDED)	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
CULTURE & RECREATION								
4520-4529	Parks & Recreation		135,546	94,754	192,805		192,805	
4550-4559	Library		59,435	60,760	70,199		70,199	
4583	Patriotic Purposes							
4589	Other Culture & Recreation		7,600	193	12,000		12,000	
CONSERVATION								
4611-4612	Admin.& Purch. of Nat. Resources							
4619	Other Conservation		22,450	14,244	20,500		20,500	
4631-4632	REDEVELOPMNT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes		275,687	285,710	276,157		276,157	
4721	Interest-Long Term Bonds & Notes		59,575	55,962	48,355		48,355	
4723	Int. on Tax Anticipation Notes		800		800		800	
4790-4799	Other Debt Service		45,300	40,496	36,400		36,400	
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment		49,548	49,940	80,228		80,228	
4903	Buildings							
4909	Improvements Other Than Bldgs.		105,000		105,000		105,000	
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 ACCT.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 SELECTMEN'S APPROPRIATIONS		7 BUDGET COMMITTEE'S APPROPRIATIONS		9
					(RECOMMENDED)	(NOT RECOMMENDED)	Ensuing Fiscal Year RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED	
4915-62-950	Mott Pond Drainage	16	10,000	10,000					
4915-62-952	Rec Area Maintenance	12	10,000	10,000			10,000		10,000
4915-62-954	Cemetery Maintenance	6	5,000	5,000					10,000
4915-62-956	Municipal Buildings		14,000	14,000			4,000		4,000
4915-62-958	Fox Point Pavilion	15	25,000	25,000			6,000		6,000
4915-62-960	Conservation Fund (Land)	7	50,000	50,000			50,000		60,000
4915-62-966	FD Communications		5,000	5,000					
4915-62-968	FD Vehicle Fund	10	16,000	15,000			25,000		25,000
4915-62-970	Ambulance & Equipment	14	10,000	10,000			5,000		10,000
4915-62-972	Employee Accumulated Leave Fund	13	16,000	16,000			12,000		12,000
4915-62-974	Highway Vehicles	9	5,000	5,000			10,000		10,000
4915-62-975	Highway Building Facility	8	50,000	50,000			66,000		66,000
4915-62-976	Major Road Work	11	25,000	25,000			25,000		25,000
4915-62-977	SCBA Fund		40,000	40,000					
	SUBTOTAL 2 RECOMMENDED		279,000	279,000			5,000		226,000

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1 ACCT.#	2 PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 SELECTMEN'S APPROPRIATIONS		7 BUDGET COMMITTEE'S APPROPRIATIONS		9
					(RECOMMENDED)	(NOT RECOMMENDED)	Ensuing Fiscal Year RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED	
	Mott House Demo	10	20,000	17,999					
	SUBTOTAL 3 RECOMMENDED		20,000	17,999					

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes		10	27	
3186	Payment in Lieu of Taxes		10	36,922	35,000
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		2,000	9,038	3,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		2,000	12,825	10,000
3220	Motor Vehicle Permit Fees		248,500	224,003	225,000
3230	Building Permits		100,000	98,894	95,000
3290	Other Licenses, Permits & Fees		12,000	13,018	12,500
3311-3319	FROM FEDERAL GOVERNMENT		40,000	-	
FROM STATE					
3351	Shared Revenues		28,355	78,107	28,355
3362	Meals & Rooms Tax Distribution		30,000	33,555	30,000
3353	Highway Block Grant		21,000	20,461	20,000
3354	Water Pollution Grant				
3356	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		40,000	12,154	10,000
3379	FROM OTHER GOVERNMENTS		-		
CHARGES FOR SERVICES			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
3401-3406	Income from Departments		200,000	194,854	190,000
3409	Other Charges				
MISCELLANEOUS REVENUES			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
3501	Sale of Municipal Property		2,500	2,164	2,200
3502	Interest on Investments		30,000	88,212	45,000
3503-3509	Other		20,000	10,113	15,000
INTERFUND OPERATING TRANSFERS IN			xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			xxxxxxx	xxxxxxx	xxxxxxx
3914	From Enterprise Funds				
	Sewer - (Offset)		743,346	743,346	712,406
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES			xxxxxxx	xxxxxxx	xxxxxxx
	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			1,519,721	1,577,693	1,433,461

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	5,402,062	5,997,867	6,009,367
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)	279,000	226,000	226,000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)	20,000		-
TOTAL Appropriations Recommended	5,701,062	6,223,867	6,235,367
Less: Amount of Estimated Revenues & Credits (from above)	1,519,721	1,433,461	1,433,461
Estimated Amount of Taxes to be Raised	4,181,341	4,790,406	4,801,906

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:

591,086

(See Supplemental Schedule With 10% Calculation)

**State of New Hampshire
Town of Newington - Annual Town Meeting**

March 13 and 24, 2007

Moderator Ruth K. Fletcher called the meeting to order at 11:00 am on March 13, 2007.

Moderator Fletcher read the Newington School District Warrant for the election of a School Board Member for 3 years, School District Clerk for 2 years. The Moderator then stated that we were voting on Articles 1 through 3 for the Town Warrant. She asked if there were any objections to her not reading the Articles. There being no objections she showed the ballot boxes to be empty and declared the polls to be open. The business portion of the meeting to act on Articles 4 through 26 was to resume on Saturday March 17, 2007. The March 17, 2007 meeting was postponed until March 24, 2007 due to inclement weather. The absentee ballots were opened at 2:30 PM, the names were read for the ballot clerks and the Assistant Moderator deposited the Absentee ballots in the ballot box.

At 7:00 PM after determining that there was no one present who wished to vote, Moderator Fletcher declared the polls closed. The meeting was adjourned until Saturday, March 24, 2007.

On Saturday March 24, 2007, at 1:35 Moderator Fletcher opened the Town Meeting at Newington Town Hall. She asked all to stand for the Pledge of Allegiance. She read the Moderator rules for Town Meeting. She then asked if anyone objected to her not reading the whole warrant. Motion to suspend reading the whole Warrant moved by Jean Bowser seconded by Gail Klanchesser. There being no discussion, voted – Motion carries.

**Town of Newington
State of New Hampshire
TOWN WARRANT - 2007**

To the Inhabitants of the Town of Newington in the County of Rockingham and said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 13 to act on Articles 1 - 3. The Polls will open at 11:00 a.m. and close at 7:00 p.m.

The Business portion of the meeting to act on Articles 4 through 26 will resume on Saturday, March 17, 2007 at 1:30pm.

ARTICLE 1. To choose in the manner provided by law; one (1) **Selectman** for 3 years; one (1) **Treasurer** for 1 year; one (1) **Supervisor of Checklist** for 6 years; One (1) **Supervisor of Checklist** for 2 years; two (2) **Planning Board Members** for 3 years; one (1) **Cemetery Committee member** for 3 years; one (1) **Cemetery Committee member** for 2 years; one (1) **Board of Fire Engineers Member** for 3 years; one (1) **Police Commission Member** for 3 years; one (1) **Library Trustee** for 3 years; one (1) **Trustee of the Trust Funds** for 3 years; three (3) **Budget Committee Members** for 3 years; one (1) **Sewer Commission Member** for 3 years.

ARTICLE 2. To see if the Town will amend the Zoning Ordinance as proposed by the Planning Board, as follows:

Amendment #1: In Article V Section 1B of the Zoning Ordinance, remove section (4) “public and private schools” from the list of permitted uses in the Residential Zone, and re-number subsequent sections accordingly.

Amendment #2: Add the following Article XVII to the Zoning Ordinance, and re-number subsequent articles accordingly:

Article XVII - Lighting & Illumination

SECTION 1 – Purpose: This article is intended to eliminate problems of glare, minimize light trespass and obtrusive light created by improperly designed and installed outdoor lighting. Further purposes are to enhance and protect the quality of the New Hampshire night sky, Newington's rural character, and conserve energy and resources. These concerns are balanced while maintaining safety, security and productivity by establishing limits for the area that certain kinds of outdoor-lighting fixtures can illuminate and by limiting the total allowable illumination in the Town of Newington.

SECTION 2 – Prohibitions: This section applies to all lighting within the Town of Newington on any site except for legal non-conforming uses and temporary or emergency lighting.

A - Mercury Vapor Lamps Fixtures and Lamps. The installation of any mercury vapor fixture or lamp for use as outdoor lighting is prohibited.

B - Laser Source Light. The use of laser source light or any similar high intensity light for outdoor advertising or entertainment is prohibited.

C - Searchlights. The operation of searchlights for advertising purposes is prohibited.

D - Neon or Tubular Gas. Neon or tubular gas lighting shall be limited to signage use and must be located within the exterior dimension of the sign as approved under Article XI of this ordinance. Neon or tubular gas lighting as architectural accents is prohibited.

E - Pulsating, flashing, rotating, oscillating, or attention getting lights. Pulsating, flashing, rotating, oscillating, or other type of lighting intended as an attention getting device shall be prohibited. Oscillating lighting is lighting that changes intensity or color in less than 30 seconds.

SECTION 3 - Residential Lighting: These provisions are intended to prevent private and public nuisances and protect property values. This section applies to existing and proposed single-family and duplex residential uses.

A - Spot lights, floodlights and other bright security lighting shall be limited in such a fashion as to not direct light onto neighboring property.

B - Accent lighting, low wattage seasonal lighting and other fixtures commonly associated with residential uses are not intended to be prohibited by this ordinance.

SECTION 4 - Non-residential: These provisions are intended to provide for more comprehensive lighting regulations due to potential negative impact on a greater number of residents and the public from inappropriate lighting installation or fixtures. In addition, it is the intent of these restrictions to prevent lighting conflicts and competing lighting installations - particularly in the commercial, office and industrial districts of the Town of Newington. This section applies to non-residential uses. The Planning Board shall adopt regulations as part of the Site Plan Review Regulations that implement the purpose and intent of this ordinance.

A - A Building Permit shall be required prior to the installation of any new fixtures on existing non-residential uses. If the original Site Plan Approval granted by the Planning Board specified, in detail, the type and nature of lighting, any increase or change in lighting that may have an increased impact on the site shall be referred to the Planning Board for Site Plan Review. The Building Official shall approve a permit for other installations upon a finding that the fixtures comply with the following general lighting requirements.

B - Spotlights, flood lights, and other bright security lighting shall be limited in such a fashion as to not direct light onto neighboring property. Security lighting using motion detection switches are encouraged, but continual lighting must be angled or shielded in such a fashion as to not produce glare onto neighboring property, particularly dwelling units

C - General Lighting Requirements:

- (1) All lighting in the Town of Newington is required to have full-cutoff shielding, except for that portion of lighting installation that is consistent with the Historic District.
- (2) The new installation of up-lighting, by any method, is limited to the use of upward landscape or flagpole lighting, provided the lighting does not interfere with the safe operation of aircraft or spill onto neighboring properties or public ways.
- (3) Non-cutoff wallpack type fixtures are prohibited.
- (4) Existing lighting sources that do not present a health and safety issue with respect to glare on public ways or nuisance as a result of off-site illumination shall be exempt from the provisions of this ordinance.

D - New fixtures accompanying establishment of new uses or change of use that requires Site Plan Review shall have lighting plans approved as part of the Site Plan Review process.

SECTION 5 - Grandfathering of Non-conforming Lighting: Any lighting that replaces a grandfathered lighting, or that is moved, must meet the standards of this ordinance. Non-conforming lighting for advertising signs or architectural accents is grandfathered only for a period of ten years and no later than January 1, 2017. Grandfathered lighting that directs light toward streets or parking lots that cause disability glare to motorists or cyclists shall be either shielded or re-directed within 90-days of notification so that the lighting does not cause a potential hazard to motorists or cyclists.

SECTION 6 – Exceptions: All temporary lighting required for construction projects, related to road construction and repair, installation of sewer and water facilities, and other public infrastructure, all temporary emergency lighting needed by the police and fire departments or other emergency services, as well as vehicular luminaries, all hazard warning lights required by Federal regulatory agencies, and seasonal and decorative lighting displays using multiple low wattage bulbs.

ARTICLE 3: To see if the Town will amend the Building Code, as proposed by the Planning Board, by adding a new section 11, as follows, and re-number subsequent sections accordingly:

11 – Sprinklers: All buildings that are used primarily for commercial, industrial or office use shall have an automatic sprinkler system. The following are exempted from this requirement:

- A) Non-combustible construction used to store non-combustible material and that is separated from other structures by 50 feet or more; and
- B) Structures that are occupied by less than 5 people per day *and* less than 4 hours per day.

ARTICLE 4: To see if the Town will vote to Amend Town Ordinance No. 86-08 "Alarm Users and Businesses" as follows:

Page 2, subsection 6. "Operating System Without Permit: Penalty" last line to read: ". . .shall be fined not less than one-hundred dollars (\$100.00) and not more than one-thousand dollars (\$1,000.00)."

Page 2, subsection 7. "Operating System After Revocation; Penalty" last line to read: "permit, shall be guilty of a violation and, upon conviction, shall be fined not less than one hundred dollars (\$100.00) and not more than one-thousand dollars (\$1,000.00)."

Page 2, subsection 8. "False Alarms" paragraph (b) delete completely and rewrite as follows:

(b) In any case where more than six (6) false alarms in a calendar year are received from an alarm system for which an alarm user permit has been obtained, a civil assessment shall be paid over to the Town of Newington, and such permit may be revoked subject to the provisions of this ordinance. Refusal to pay the civil assessment within thirty (30) days of the assessment shall be punishable as a violation and may be cause for revocation of the alarm user's permit. Each false alarm received in excess of the limits stated in this subsection shall be subject to a civil penalty set by the Newington Police Commission for burglar/hold-up alarm systems and the Newington Board of Fire Engineers for fire/medical alarm systems."

Page 2, subsection 9. "Revocation Procedure:" line 4: change the word "shall" to "may".

Page 3, subsection 11 "Alarm User Permit Fee:" delete subsections (a), (b), and (c) and rewrite as follows:

- (a) There shall be an initial permit fee payable upon application for an alarm user's permit:
 - (1) said fee to be set by the Newington Police Commission for burglar/hold up alarm systems
 - (2) said fee to be set by the Newington Board of Fire Engineers for medical/fire alarm systems
- (b) There shall be an annual renewal fee for each alarm user's permit:
 - (1) said fee to be set by the Newington Police Commission for burglar/hold up alarm systems
 - (2) said fee to be set by the Newington Board of Fire Engineers for medical/fire alarm systems
- (c) There shall be a fee for the re-issuance of an alarm user's permit following any revocation of said permit:
 - (1) said fee to be set by the Newington Police Commission for burglar/hold up alarm systems
 - (2) said fee to be set by the Newington Board of Fire Engineers for medical/fire alarm systems

Moved by Jean Bowser seconded by Paul Caceda. There was some discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 5: To see if the Town will vote to Amend Town Ordinance No. 74-2
Motor Vehicle -Excessive Noise to read as follows:

Article 14

Amendment: Add subparagraph d and to increase fine from not more than \$ 25.00 to 'not more than \$1,000.00'

Section 1.

No person shall operate a motor vehicle, including motor cycles, motor scooters, and snowmobiles, on the public streets or any public place in the Town of Newington so that said vehicle makes unnecessary loud noise, including but not limited to such noises as:

- a). The squealing of tires by too rapid acceleration of the vehicle, commonly referred to as 'peeling out' or 'burning rubber';
- b). By use of horns or other warning devices;
- c). The defective or altered condition of the engine system and other moving parts;
- d). Excessively loud car stereos, portable radios or any other music devices.

Section 2.

Whoever violates any provisions of the ordinance, shall, upon conviction thereof, pay a fine of not more than \$ 1,000.00

Section 3.

This Ordinance shall be made effective immediately upon passage.

Moved by Mike Marconi seconded by Barbara McDonald. There was some discussion on this article. Moderator Fletcher called for a vote by standing. 16 Yes; 46 No - Motion failed.

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of Five Hundred Twenty Five Thousand Dollars (\$525,000) for the acquisition of land on Little Bay Road known as map 23 lot 8 consisting of approximately 7.11 acres, and to authorize the issuance of not more than \$525,000 of Bonds and/or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., and to accept federal, state or other aid, if any, made available therefore, and to authorize the Board of Selectmen to issue, negotiate, and regulate such Bond and/or notes and to determine the rate of interest thereon, and the maturity and other terms thereof, and pass any vote relating thereto. (2/3 ballot vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE

The passage of this article may override the 10% limitation imposed on this appropriation due to the non recommendation of the Budget Committee.

Moved by Paula Caceda seconded by Linda Khalsa. There was much discussion. An amendment to this Article was presented by George Fletcher. Seconded by Vincent Frank. There was discussion on the amendment. Moderator Fletcher called for a vote on the amendment. Motion failed.

There were extensive discussions on Article 6. Moderator Fletcher announced that this vote would be by paper ballot. Alfred Smith, Chairman of Budget Committee requested that the we should wait to continue with the meeting until the results of the vote were counted. Moderator agreed. The polls were declared open at 3:15PM. The polls were closed at 4:15 PM and the votes were tallied. 88 votes were cast. 12 Yes 76 No - Motion failed.

ARTICLE 7: To see what sum the municipality will vote to raise and appropriate for the operating budget. The Budget Committee recommends \$ 5,402,062; the Board of Selectmen recommends \$ 5,452,956.. This article does not include appropriations voted in other warrant articles.

Moved by Gail Pare seconded by Jean Bowser. There was some discussion. No further discussion, Moderator Fletcher called for a vote. Motion carries

ARTICLE 8: To see if the Town will vote to change the purpose of the existing Fox Point Pavilion Capital Reserve Fund from reading 'for the purpose of constructing a facility at Fox Point that provides a kitchenette and restrooms for social and recreational functions' to now read 'for the purpose of constructing or renovating a facility at Fox Point that includes kitchen facilities and restrooms for the social and recreational functions'. (2/3 vote required)

Moved by Dick Rines seconded by Paula Caceda. There was some discussion. Moderator called for a vote by standing. 52 Yes 9 No

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be placed in the existing Capital Reserve fund which was established to fund capital improvements for the Cemetery.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Mike Marconi seconded by Mrs. Louise Henley. No discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Twenty Thousand Dollars (\$20,000)* for the purpose of demolishment of the facility at Fox Point known as the Mott House. This appropriation is in addition to the operating budget.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Jean Bowser seconded by Jean Haskins some discussion. Moderator Fletcher
Called for a vote. Motions carries.

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars (\$50,000)* to be placed in the existing Conservation Fund established in accordance with RSA 36-A:5 to be used for expenses associated with the purchase of Conservation Land and open space, easements, wetlands, and other land management acquisitions.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Marty Leighton seconded by Barbara MacDonald. There was some discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 12: To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Highway Department Building Facility Fund for the purpose of construction or improvements to our Highway (Town Garage) Building and to raise and appropriate the amount of *Fifty Thousand Dollars (\$50,000)* to be placed in this fund and to appoint the Board of Selectmen as Agents. This appropriation is in addition to the operating budget. (Majority)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Clifford Abbott seconded by Dick Rines. There being no discussion, Moderator Fletcher
Fletcher called for a vote. Motion carries.

ARTICLE 13: To see if the Town of Newington will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be added to our existing Capital Reserve Fund for the purpose of Replacement and/or Major Repairs of Vehicles and equipment operated by the Highway Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Clifford Abbott seconded by Dick Rines. There being no discussion, Moderator Fletcher
called for a vote. Motion carries.

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Forty Thousand Dollars (\$40,000)* to be placed in the Capital Reserve Fund known as the Fire Department SCBA Fund for the replacement of the SCBA as now in use by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved Mike Marconi seconded by Granville Knox. There being no discussion, Moderator Fletcher
called for a vote. Motion carries.

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000)* to be placed in the existing Capital Reserve Fund for the Replacement and/or Repair of Vehicles Operated by the Fire Department.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Julie Biron seconded by Rick Stern. There being no discussion, Moderator Fletcher called for a vote. Motion carries.

ARTICLE 16: To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Major Road Work Fund for the purpose of major improvements needed for our roadways and to raise and appropriate the amount of *Twenty Five Thousand Dollars (\$25,000)* to be placed in this fund and to appoint the Board of Selectmen as Agents. This appropriation is in addition to the operating budget. (Majority)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Rick Stern seconded by Pete McDonald. There was little discussion. There being no further discussion, Moderator Fletcher called for a vote. Motion carries.

ARTICLE 17: To see if the Town of Newington will vote to raise and appropriate the sum of *Ten Thousand Dollars (\$10,000)* to be added to the existing Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance, repair and improvements of Town Recreational Facilities and Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Marty Leighton seconded by Pete McDonald. There was no discussion so Moderator Fletcher called for a vote. Motion carries.

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Fourteen Thousand Dollars (\$14,000)* to be placed in the existing Capital Reserve Fund for the purpose of major Municipal Building Emergency Repairs.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Louise Henley seconded by Paula Caceda. There being no discussion, Moderator Fletcher called for a vote. Motion carries.

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000)* to be placed in the existing Capital Reserve Fund for the purpose of payments of Severance to Town Employees in accordance with the Town's Personnel Policy.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Mike Marconi seconded by Ralph Estee. There was no discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars (\$15,000)* to be placed in the existing Capital Reserve Fund for the Replacement of the Town Ambulance and any Major Medical Equipment.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Julie Biron seconded by Clifford Abbott. Larry Wahl submitted an amendment to this Article, To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the existing Capital Reserve Fund for the Replacement of the Town Ambulance and any Major Medical Equipment. This was seconded by Mike Marconi. There was discussion regarding this amendment. After discussions, Moderator Fletcher called for a vote on the amendment. Yes 40 No 3 Moderator Fletcher then called for a vote on the amended Article 20. Motion carries.

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of *Twenty Five Thousand Dollars (\$25,000)* to be placed in the existing Capital Reserve Fund for the Fox Point Pavilion.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Granville Knox, seconded by Jean Bowser . Brian Haberstroh submitted an amendment to Article 21 to increase the amount to \$75,000. Seconded by Marty Leighton. There was some discussion on this amendment. Moderator Fletcher called for a vote on the amendment. Motion failed. Moderator Fletcher called for a vote on Article 21. Motion carries.

ARTICLE 22: To see if the Town shall vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Mott Pond Drainage Improvement Fund for the purpose of maintenance, repair and improvements to the drainage and roadway and to raise and appropriate the amount of *Ten Thousand Dollars (\$10,000)* to be placed in this fund and to appoint the Board of Selectmen as Agents. This appropriation is in addition to the operating budget. (Majority)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Clifford Abbott seconded by Granville Knox. There was no discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars (\$5,000)* to be placed in the existing Capital Reserve Fund for Fire Department Communications.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Julie Biron seconded by Marty Leighton. There was no discussion. Moderator Fletcher called for a vote. Motion carries.

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of *Sixteen Thousand Eight Hundred Dollars (\$16,800)* for the purpose of mapping all wetlands in Newington, excluding the wildlife refuge and Pease, that are one half (1/2) acre or larger. This appropriation is in addition to the operating budget

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE

Moved by Vincent Frank seconded by Rick Hamlin. There were lengthy discussions. It was requested that this be a paper ballot. Results of vote: Yes 9 No 42 Motion failed.

ARTICLE 25: On petition from Margaret Lamson of 40 Little Bay Road and at least 24 other registered voters of the Town of Newington, to see if the town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Newington. These actions include the establishment of a national program requiring reductions of US greenhouse gas emissions while protecting the US economy and also include the creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulating new jobs and investment. In addition, the town of Newington encourages NH citizens to work for emission reductions within their communities, and we ask our Selectmen to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.

Moved by Jean Haskins seconded by George Fletcher. There was lengthy discussion on this Article. There being no further discussion, Moderator Fletcher called for a vote. Motion failed.

ARTICLE 26: To hear the report of the Moderator on the election of officers.

Moved by Rick Hamelin, seconded by James Noseworthy. Moderator Fletcher read the results of the elections held on Tuesday March 13, 2007.

Moderator Fletcher read the rest of the warrant:

Given under our hands and seal this 17TH day of February 2007. We certify and attest that on this 17TH day of February 2007, we posted a true and attested copy of the within Warrant at the place of Meeting, and like copies at the South Newington Bulletin Board and the Meeting House, and delivered the original to the Town Clerk

The Town of Newington Board of Selectmen

John O'Reilly, Chairman

Janice Stuart, Selectman

Cosmas Iocovozzi, Selectman

A True copy of Warrant: Attest

John O'Reilly, Chairman

Janice Stuart, Selectman

Cosmas Iocovozzi, Selectman

The Selectmen recognized Ken Pickering for his dedication to the Transfer Station over the years. Ken has retired from this position. Alfred Smith has retired from the Budget Committee after many years and he was also recognized by the Selectmen and presented with a plaque.

There being no more business to conduct, Moderator Fletcher called for the meeting to be adjourned. Moved by James Noseworthy seconded by everyone left in the room.

Town Meeting was adjourned at 6:44PM

A true copy attest:

W. Jane Mazeau, Town Clerk/Tax Collector

Town Meeting Election Results 2007
March 13, 2007 – Election Results

Board of Selectmen – three years		
Vincent Frank	97	
John “Jack” O’Reilly	156	
Treasurer – one year		
George Fletcher	228	
Supervisor of Checklist		
Paula Caceda	223	
Planning Board		
Michael Marconi	193	
Cemetery Committee – three years		
Clifford N. Abbott	213	
Cemetery Committee – two years		
Rick Stern	212	
Board of Fire Engineers		
Stephen Sabine	220	
Police Commission		
F. Jackson Hoyt	226	
Library Trustee		
Blake Staude	207	
Trustee of the Trust Funds		
Mark G. Phillips	207	
Budget Committee		
Thomas Benson	182	
Gail Klanchesser	182	
Sewer Commission		
Robert C. Hart Sr	208	
Warrant Article 2 – Zoning Ordinance		
Amendment 1. Yes	135	No 111
Amendment 2. Yes	168	No 88
Warrant Article 3 – Building Code		
Yes	197	No 60

TOWN OF NEWINGTON, NEW HAMPSHIRE

Financial Statements

December 31, 2006

and

Independent Auditor's Report

TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2006

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-v
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Assets	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
E Statement of Net Assets – Proprietary Funds	5
F Statement of Revenues, Expenses and Changes in Net Assets – Proprietary Funds	6
G Statement of Cash Flows – Proprietary Funds	7
H Statement of Fiduciary Net Assets – Fiduciary Funds	8
I Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	9
NOTES TO BASIC FINANCIAL STATEMENTS	10-23
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund	24
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	25
SUPPLEMENTAL SCHEDULES	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	26

**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2006**

TABLE OF CONTENTS (CONTINUED)

	<u>Page(s)</u>
SUPPLEMENTAL SCHEDULES (CONTINUED)	
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	27
C Combining Statement of Fiduciary Net Assets - Fiduciary Funds – All Agency Funds	28

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire (the Town) as of and for the year ended December 31, 2006, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of December 31, 2006 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-v and 24-25, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newington, New Hampshire's basic financial statements. The combining nonmajor fund and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund and fiduciary fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon, Clukay & Co. PC

November 1, 2007

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2006

Presented herewith please find the Management Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2006. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to endure that the physical, data, informational, intellectual and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government- Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental funds and business-type activities.

Governmental activities – represent most of the Town's basic services

Business-type activities – accounts for the Town's sewer operations and receives a majority of its revenue from user fees.

Government funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net assets and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Conservation Commission Fund, both of which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Town of Newington as of December 31, 2006 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Current and other assets:						
Capital assets	\$ 4,046,122	\$ 2,764,809	\$ 3,435,354	\$ 3,376,189	\$ 7,481,476	\$ 6,140,998
Other assets	<u>4,404,849</u>	<u>4,526,759</u>	<u>1,192,648</u>	<u>1,282,244</u>	<u>5,597,497</u>	<u>5,809,003</u>
Total assets	<u>8,450,971</u>	<u>7,291,568</u>	<u>4,628,002</u>	<u>4,658,433</u>	<u>13,078,973</u>	<u>11,950,001</u>
Long term and other liabilities:						
Noncurrent liabilities	1,427,127	1,175,666	-	-	1,427,127	1,175,666
Other liabilities	<u>1,163,634</u>	<u>1,168,761</u>	<u>-</u>	<u>-</u>	<u>1,163,634</u>	<u>1,168,761</u>
Total liabilities	<u>2,590,761</u>	<u>2,344,427</u>	<u>-</u>	<u>-</u>	<u>2,590,761</u>	<u>2,344,427</u>
Net assets:						
Invested in capital assets, net of related debt	2,547,390	2,532,658	3,435,354	3,376,189	5,982,744	5,908,847
Restricted	1,564,136	1,300,666	-	-	1,564,136	1,300,666
Unrestricted	<u>1,748,684</u>	<u>1,113,817</u>	<u>1,192,648</u>	<u>1,282,244</u>	<u>2,941,332</u>	<u>2,396,061</u>
Total net assets	<u>\$ 5,860,210</u>	<u>\$ 4,947,141</u>	<u>\$ 4,628,002</u>	<u>\$ 4,658,433</u>	<u>\$ 10,488,212</u>	<u>\$ 9,605,574</u>

Statement of Activities

The Town's total revenue for fiscal 2006 of \$4,938,594 exceeded total expenses of \$4,829,118 resulting in a net asset increase of \$913,069.

Change in net assets for the year ending December 31, 2006 is as follows:

	Governmental Activities		Business-type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Program revenues:						
Charges for services	\$ 225,565	\$ 261,330	\$ 689,233	\$ 618,005	\$ 914,798	\$ 879,335
Operating grants and contributions	131,413	103,106			131,413	103,106
Capital grants and contributions	-	714,253	-	-	-	714,253
Total program revenues	<u>356,978</u>	<u>1,078,689</u>	<u>689,233</u>	<u>618,005</u>	<u>1,046,211</u>	<u>1,696,694</u>
General revenues:						
Property taxes	3,831,115	3,701,103	-	-	3,831,115	3,701,103
Licenses and permits	419,012	320,105	-	-	419,012	320,105
Intergovernmental revenue	99,140	96,633	-	-	99,140	96,633
Interest and investment earnings	186,067	229,182	48,647	28,380	234,714	257,562
Miscellaneous	46,282	25,094	35,282	12,020	81,564	37,114
Total general revenues	<u>4,581,616</u>	<u>4,372,117</u>	<u>83,929</u>	<u>40,400</u>	<u>4,665,545</u>	<u>4,412,517</u>
Total revenues	<u>4,938,594</u>	<u>5,450,806</u>	<u>773,162</u>	<u>658,405</u>	<u>5,711,756</u>	<u>6,109,211</u>
Program expenses:						
General government	965,742	788,835	-	-	965,742	788,835
Public safety	2,394,037	2,228,823	-	-	2,394,037	2,228,823
Highways and streets	267,487	179,597	-	-	267,487	179,597
Health and welfare	40,242	34,918	-	-	40,242	34,918
Sanitation	133,397	128,456	803,593	714,471	936,990	842,927
Culture and recreation	160,262	139,739	-	-	160,262	139,739
Interest and fiscal charges	64,358	16,016	-	-	64,358	16,016
Total expenses	<u>4,025,525</u>	<u>3,516,384</u>	<u>803,593</u>	<u>714,471</u>	<u>4,829,118</u>	<u>4,230,855</u>
Change in net assets	913,069	1,934,422	(30,431)	(56,066)	882,638	1,878,356
Net assets - beginning of year	<u>4,947,141</u>	<u>3,012,719</u>	<u>4,658,433</u>	<u>4,714,499</u>	<u>9,605,574</u>	<u>7,727,218</u>
Net assets - ending of year	<u>\$ 5,860,210</u>	<u>\$ 4,947,141</u>	<u>\$ 4,628,002</u>	<u>\$ 4,658,433</u>	<u>\$ 10,488,212</u>	<u>\$ 9,605,574</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of \$913,069 on the full accrual basis of accounting.

The General Fund shows a fund balance of \$1,712,488. This is an increase of \$411,379

Business-type Activities

The charges for services for sewer operations covered 86% of operating expenses. There was an additional \$83,929 in interest income and miscellaneous revenue which helped reduce the overall loss to \$30,431.

General Fund Budgetary Highlights

The actual budgetary revenues were more than the budget for estimated revenues by \$267,278.

The actual budgetary expenditures were less than the final budgeted appropriations by \$406,309. The Town realized a savings of \$145,664 in the General government budget and \$106,556 in the public safety budget. With Shattuck Way and Nimble Hill Road scheduled to be turned over to the Town in '07, street maintenance costs will surely be on the rise next year. Without spending the budgeted funds in legal needed to defend anticipated tax abatement cases this year, the town showed a savings of approximately \$12,000 from that line. The Town encumbered \$82,350 for various building maintenance and paving projects, etc due to be completed in 2006 that didn't need to be funded again this year.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$4,046,122 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$3,435,354 (net of accumulated depreciation). The following provides additional detail:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Land	\$ 1,266,721	\$ 1,266,721	\$ 69,668	\$ 69,668	\$ 1,336,389	\$ 1,336,389
Construction in progress	962,968	113,389			962,968	113,389
Infrastructure			779,939	831,005	779,939	831,005
Land improvements	20,559	22,027	9,447	10,882	30,006	32,909
Buildings and improvements	621,753	662,414	2,118,676	2,255,217	2,740,429	2,917,631
Vehicles and equipment	1,174,121	700,258	457,624	209,417	1,631,745	909,675
	<u>\$ 4,046,122</u>	<u>\$ 2,764,809</u>	<u>\$ 3,435,354</u>	<u>\$ 3,376,189</u>	<u>\$ 7,481,476</u>	<u>\$ 6,140,998</u>

Additional information on the Town's capital assets can be found in Note 5 of the Notes to Basic Financial Statements.

Long-Term Obligations

During FY 2006, the Town made payments on the general obligation bonds of \$248,371. Additional information on the Town's long-term debt obligations can be found in Footnote 7 of the Notes to the Basic Financial Statements.

Contacting the Town of Newington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Beatrice Marconi (Administrative Assistant) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

EXHIBIT A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2006

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 987,054	\$ 106,669	\$ 1,093,723
Investments	3,177,298	1,067,372	4,244,670
Taxes receivable, net	168,920		168,920
Accounts receivable, net	65,487	18,607	84,094
Prepaid expenses	6,090		6,090
Total Current Assets	<u>4,404,849</u>	<u>1,192,648</u>	<u>5,597,497</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	2,229,689	69,668	2,299,357
Depreciable capital assets, net	1,816,433	3,365,686	5,182,119
Total Noncurrent Assets	<u>4,046,122</u>	<u>3,435,354</u>	<u>7,481,476</u>
Total Assets	<u>\$ 8,450,971</u>	<u>\$ 4,628,002</u>	<u>\$ 13,078,973</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 79,653	\$ -	\$ 79,653
Accrued expenses	21,248		21,248
Deferred revenue	3,482		3,482
Due to other governments	767,441		767,441
Current portion of bonds payable	249,101		249,101
Current portion of capital leases payable	42,709	-	42,709
Total Current Liabilities	<u>1,163,634</u>	<u>-</u>	<u>1,163,634</u>
Noncurrent Liabilities:			
Compensated absences payable	73,375		73,375
Bonds payable	849,825		849,825
Capital leases payable	503,927	-	503,927
Total Noncurrent Liabilities	<u>1,427,127</u>	<u>-</u>	<u>1,427,127</u>
Total Liabilities	<u>2,590,761</u>	<u>-</u>	<u>2,590,761</u>
NET ASSETS			
Invested in capital assets	2,547,390	3,435,354	5,982,744
Restricted	1,564,136		1,564,136
Unrestricted	1,748,684	1,192,648	2,941,332
Total Net Assets	<u>5,860,210</u>	<u>4,628,002</u>	<u>10,488,212</u>
Total Liabilities and Net Assets	<u>\$ 8,450,971</u>	<u>\$ 4,628,002</u>	<u>\$ 13,078,973</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2006

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Program Revenues	Governmental Activities	Business-type Activities
		Charges for Services	Operating Grants and Contributions	Total
Governmental Activities:				
General government	\$ 965,742	\$ 6,828	\$ 110,169	\$ (958,914)
Public safety	2,394,037	218,100	21,244	(2,065,768)
Highways and streets	267,487			(246,243)
Health and welfare	40,242			(40,242)
Sanitation	133,397			(133,397)
Culture and recreation	160,262	637	-	(159,625)
Interest and fiscal charges	64,358	-		(64,358)
Total governmental activities	4,025,525	225,565	131,413	(3,668,547)
Business-type activities:				
Sewer	803,593	689,233	-	(114,360)
Total business-type activities	803,593	689,233	-	(114,360)
Total primary government	\$ 4,829,118	\$ 914,798	\$ 131,413	(3,782,907)
General revenues:				
Property and other taxes			3,831,115	3,831,115
Licenses and permits			419,012	419,012
Grants and contributions:				
State shared revenues			62,826	62,826
Rooms and meals tax distribution			31,040	31,040
State aid grant			4,801	4,801
Railroad tax			473	473
Interest and investment earnings			186,067	234,714
Miscellaneous			46,282	81,564
Total general revenues			4,581,616	4,665,545
Change in net assets			913,069	882,638
Net assets - beginning			4,947,141	9,605,574
Net assets - ending			\$ 5,860,210	\$ 10,488,212

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2006

	General Fund	Capital Reserve Fund	Permanent Funds	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 713,402		\$ 5,409	\$ 49,582	\$ 218,661	\$ 987,054
Investments	1,629,774	\$ 596,664	880,025		70,835	3,177,298
Taxes receivable, net	168,920					168,920
Accounts receivable, net	65,487					65,487
Due from other funds	24,908				139,482	164,390
Prepaid expenses	6,090					6,090
Total Assets	<u>\$ 2,608,581</u>	<u>\$ 596,664</u>	<u>\$ 885,434</u>	<u>\$ 49,582</u>	<u>\$ 428,978</u>	<u>\$ 4,569,239</u>
LIABILITIES						
Accounts payable	\$ 79,653					\$ 79,653
Accrued expenses	33					33
Deferred revenue	45,484				\$ 3,482	48,966
Due to other governments	767,441					767,441
Due to other funds	3,482	\$ 11,391	\$ 136,000	\$ 13,517		164,390
Total Liabilities	<u>896,093</u>	<u>11,391</u>	<u>136,000</u>	<u>13,517</u>	<u>3,482</u>	<u>1,060,483</u>
FUND BALANCES						
Reserved for endowments			677,473			677,473
Reserved for encumbrances	82,350					82,350
Unreserved, reported in:						
General fund	1,630,138					1,630,138
Special revenue funds		585,273			425,496	1,010,769
Capital projects fund				36,065		36,065
Permanent funds			71,961			71,961
Total Fund Balances	<u>1,712,488</u>	<u>585,273</u>	<u>749,434</u>	<u>36,065</u>	<u>425,496</u>	<u>3,508,756</u>
Total Liabilities and Fund Balances	<u>\$ 2,608,581</u>	<u>\$ 596,664</u>	<u>\$ 885,434</u>	<u>\$ 49,582</u>	<u>\$ 428,978</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 4,046,122

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 45,484

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year end consist of:

General obligation bonds	(1,098,926)
Capital leases	(546,636)
Accrued interest on long-term obligations	(21,215)
Compensated absences payable	(73,375)

Net assets of governmental activities \$ 5,860,210

See accompanying notes to the basic financial statements

EXHIBIT D

TOWN OF NEWINGTON, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2006

	General Fund	Capital Reserve Fund	Permanent Funds	Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 3,801,491					\$ 3,801,491
Licenses and permits	419,012					419,012
Intergovernmental	219,524				\$ 11,029	230,553
Charges for services	225,565					225,565
Interest and investment income	58,156	\$ 15,755	\$ 78,052	\$ 13,269	20,835	186,067
Miscellaneous	42,285		1,600		2,397	46,282
Total Revenues	<u>4,766,033</u>	<u>15,755</u>	<u>79,652</u>	<u>13,269</u>	<u>34,261</u>	<u>4,908,970</u>
Expenditures:						
Current operations:						
General government	884,817					884,817
Public safety	2,233,229				16,879	2,250,108
Highways and streets	249,324					249,324
Health and welfare	40,242					40,242
Sanitation	123,736					123,736
Culture and recreation	74,865		10,000	775,317	62,067	146,932
Capital outlay	677,647	118,048				1,571,012
Debt service:						
Principal retirement	248,371					248,371
Interest and fiscal charges	45,696					45,696
Total Expenditures	<u>4,577,927</u>	<u>118,048</u>	<u>10,000</u>	<u>775,317</u>	<u>78,946</u>	<u>5,560,238</u>
Excess revenues over (under) expenditures	<u>188,106</u>	<u>(102,293)</u>	<u>69,652</u>	<u>(762,048)</u>	<u>(44,685)</u>	<u>(651,268)</u>
Other financing sources (uses):						
Capital lease proceeds	557,278					557,278
Operating transfers in		182,000			152,005	334,005
Operating transfers out	<u>(334,005)</u>					<u>(334,005)</u>
Total other financing sources (uses)	<u>223,273</u>	<u>182,000</u>	<u>-</u>	<u>-</u>	<u>152,005</u>	<u>557,278</u>
Excess revenues and other sources over expenditures and other uses	<u>411,379</u>	<u>79,707</u>	<u>69,652</u>	<u>(762,048)</u>	<u>107,320</u>	<u>(93,990)</u>
Fund balances at beginning of year	<u>1,301,109</u>	<u>505,566</u>	<u>679,782</u>	<u>798,113</u>	<u>318,176</u>	<u>3,602,746</u>
Fund balances at end of year	<u>\$ 1,712,488</u>	<u>\$ 585,273</u>	<u>\$ 749,434</u>	<u>\$ 36,065</u>	<u>\$ 425,496</u>	<u>\$ 3,508,756</u>

See accompanying notes to the basic financial statements

TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities

For the Year Ended December 31, 2006

Net Change in Fund Balances--Total Governmental Funds	\$ (93,990)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,281,313
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	29,624
Proceeds from debt issues are an other financing source in the funds, but a debt issue increases long-term liabilities in the statement of net assets.	(557,278)
Repayment of principal on general obligation bonds and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	259,013
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	3,365
In the statement of activities, interest is accrued on general obligation bonds, whereas in governmental funds, an interest expenditure is reported when due.	(8,978)
Change in Net Assets of Governmental Activities	\$ 913,069

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Assets
Proprietary Funds
December 31, 2006

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 106,669
Investments	1,067,372
Accounts receivable, net	18,607
Total Current Assets	<u>1,192,648</u>
Noncurrent Assets:	
Non-depreciable capital assets	69,668
Capital assets, net	3,365,686
Total Noncurrent Assets	<u>3,435,354</u>
Total Assets	<u>\$ 4,628,002</u>
NET ASSETS	
Invested in capital assets	\$ 3,435,354
Unrestricted	1,192,648
Total Net Assets	<u>\$ 4,628,002</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2006

	Sewer <u>Fund</u>
Operating revenues:	
Charges for services	\$ 689,233
Miscellaneous	<u>35,282</u>
Total operating revenues	<u>724,515</u>
Operating expenses:	
Personal services	10,500
Contractual services	565,576
Depreciation	<u>227,517</u>
Total operating expenses	<u>803,593</u>
Operating income (loss)	<u>(79,078)</u>
Non-operating revenues (expenses):	
Interest revenue	<u>48,647</u>
Net non-operating revenues (expenses)	<u>48,647</u>
Change in net assets	(30,431)
Total net assets at beginning of year	<u>4,658,433</u>
Total net assets at end of year	<u><u>\$ 4,628,002</u></u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

	<u>Sewer Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 725,764
Cash paid to suppliers	(572,385)
Cash paid to employees	<u>(10,500)</u>
Net cash provided by operating activities	<u>142,879</u>
Cash flows from capital and related financing activities:	
Purchases of capital assets	<u>(286,682)</u>
Net cash (used) for capital and related financing activities	<u>(286,682)</u>
Cash flows from investing activities:	
Proceeds from sale of investments	183,804
Interest on investments	<u>48,647</u>
Net cash provided by investing activities	<u>232,451</u>
Net increase in cash and cash equivalents	88,648
Cash and cash equivalents at beginning of year	<u>18,021</u>
Cash and cash equivalents at end of year	<u>\$ 106,669</u>
Reconciliation of operating (loss) to net cash provided by operating activities:	
Operating (loss)	\$ (79,078)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	227,517
Changes in assets and liabilities:	
Accounts receivable, net	1,249
Due to other funds	<u>(6,809)</u>
Net cash provided by operating activities	<u>\$ 142,879</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 177,006
Investments	\$ 72,157	<u>171,031</u>
Total assets	<u>\$ 72,157</u>	<u>\$ 348,037</u>
LIABILITIES		
Due to other governments		\$ 106,536
Due to others		<u>241,501</u>
Total liabilities	<u>\$ -</u>	<u>\$ 348,037</u>
NET ASSETS		
Held in trust	<u>72,157</u>	
Total net assets	<u>\$ 72,157</u>	

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2006

	Private- Purpose <u>Trust Fund</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 1,623
Net increase in the fair value of investments	<u>5,759</u>
Total Investment Earnings	<u>7,382</u>
Change in Net Assets	7,382
Net assets - beginning of year	<u>64,775</u>
Net assets - end of year	<u>\$ 72,157</u>

See accompanying notes to the basic financial statements

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Newington, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Newington, New Hampshire (the Town) was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Town's major governmental funds:

The General Fund is the operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The Capital Reserve Funds account for all financial resources of the various trust arrangements, held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

The Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

The Capital Projects Fund accounts for the financial transactions related to the renovation of the Old Town Hall.

2. Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following are the Town's major proprietary funds:

The Sewer Fund accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

other governments and are therefore not available to support the Town's own programs. The Town maintains two private purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve fund of the Newington School District, which is held by the Town as required by State Law. Other agency funds consist of developer's performance bonds.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private purpose trust fund is reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements and proprietary fund statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Deferred Revenue:

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2006, the Town applied \$210,051 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2006 are recorded as receivables net of reserves for estimated uncollectibles of \$3,000.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2006 are recorded as prepaid items.

Capital Assets

General capital assets result from expenditures in the governmental and proprietary funds. These assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained for the proprietary funds and are included in these financial statements. Infrastructure records for governmental funds are to be maintained effective January 1, 2004.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	10-15
Buildings and improvements	39
Infrastructure	25-40
Furniture and equipment	5-15
Vehicles	5-15

Compensated Absences

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements, employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay.

The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Balance Reserves

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. A fund balance reserve has been established for encumbrances.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense and the allowance for uncollectible taxes.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$785,824,230 as of April 1, 2006) and are due in two installments on July 5, 2006 and December 27, 2006. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$1,847,439 and \$708,123 for the Newington School District

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

and Rockingham County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2006, the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2006.

Property and Liability Insurance

The LGC provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the LGC, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Worker's Compensation

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 4--CASH AND INVESTMENTS

Cash and investments as of December 31, 2006 are classified in the accompanying financial statements as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

Statement of Net Assets:	
Cash and cash equivalents	\$ 1,093,723
Investments	4,244,670
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	177,006
Investments	243,188
	<u>\$ 5,758,587</u>

Cash and investments at December 31, 2006 consist of the following:

Cash on hand	\$ 300
Deposits with financial institutions	4,806,104
Investments	952,183
	<u>\$ 5,758,587</u>

The Town's investment policy for governmental fund types requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, money market accounts, certificates of deposit, and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Of the Town's deposits with financial institutions at year end, \$1,015,766 was collateralized by securities held by the bank in the bank's name and \$0 was uninsured and uncollateralized.

NOTE 5—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	Balance <u>1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2006</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,266,721			\$ 1,266,721
Construction in progress	113,389	\$ 849,579		962,968
Total capital assets not being depreciated	<u>1,380,110</u>	<u>849,579</u>	<u>\$ -</u>	<u>2,229,689</u>
Other capital assets:				
Land improvements	22,027			22,027
Buildings and improvements	1,716,366			1,716,366
Vehicles and equipment	1,359,412	594,278		1,953,690
Total other capital assets at historical cost	<u>3,097,805</u>	<u>594,278</u>	<u>-</u>	<u>3,692,083</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

Less accumulated depreciation for:

Land improvements		(1,468)		(1,468)
Buildings and improvements	(1,053,952)	(40,661)		(1,094,613)
Vehicles and equipment	(659,154)	(120,415)		(779,569)
Total accumulated depreciation	(1,713,106)	(162,544)	-	(1,875,650)
Total other capital assets, net	1,384,699	431,734	-	1,816,433
Total capital assets, net	<u>\$ 2,764,809</u>	<u>\$ 1,281,313</u>	<u>\$ -</u>	<u>\$ 4,046,122</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 28,613
Public safety	116,829
Highways and streets	12,019
Sanitation	683
Culture and recreation	4,400
Total governmental activities depreciation expense	<u>\$ 162,544</u>

The balance of the assets acquired through capital leases as of December 31, 2006 is as follows:

Vehicles and equipment	\$ 557,278
Less accumulated depreciation for:	
Vehicles and equipment	(12,384)
	<u>\$ 544,894</u>

The following is a summary of changes in capital assets in the proprietary funds:

	Balance 1/1/2006	Additions	Reductions	Balance 12/31/2006
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Total capital assets not being depreciated	<u>69,668</u>	<u>\$ -</u>	<u>\$ -</u>	<u>69,668</u>
Other capital assets:				
Infrastructure	1,997,486			1,997,486
Land improvements	30,217			30,217
Buildings and improvements	5,137,671			5,137,671
Vehicles and equipment	394,148	286,682	(30,955)	649,875
Total other capital assets at historical cost	<u>7,559,522</u>	<u>286,682</u>	<u>(30,955)</u>	<u>7,815,249</u>
Less accumulated depreciation for:				
Infrastructure	(1,166,481)	(51,066)		(1,217,547)
Land improvements	(19,335)	(1,435)		(20,770)
Buildings and improvements	(2,882,454)	(136,541)		(3,018,995)
Vehicles and equipment	(184,731)	(38,475)	30,955	(192,251)
Total accumulated depreciation	<u>(4,253,001)</u>	<u>(227,517)</u>	<u>30,955</u>	<u>(4,449,563)</u>
Total other capital assets, net	<u>3,306,521</u>	<u>59,165</u>	<u>-</u>	<u>3,365,686</u>
Total capital assets, net	<u>\$ 3,376,189</u>	<u>\$ 59,165</u>	<u>\$ -</u>	<u>\$ 3,435,354</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

NOTE 6—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers, fire employees, and general employees were 9.68%, 14.36%, and 6.81%, respectively. The Town contributes 65% of the employer cost for police officers and fire employees, and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$78,011 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2006, 2005, and 2004 were \$160,589, \$174,050, and \$117,277, respectively, equal to the required contributions for each year.

NOTE 7—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2006 are as follows:

	Balance <u>1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2006</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 1,347,297		\$ (248,371)	\$ 1,098,926	\$ 249,101
Capital lease payable		\$ 557,278	(10,642)	546,636	42,709
Compensated absences	<u>76,740</u>	<u>2,486</u>	<u>(5,851)</u>	<u>73,375</u>	<u>-</u>
Total governmental activities	<u>\$ 1,424,037</u>	<u>\$ 559,764</u>	<u>\$ (264,864)</u>	<u>\$ 1,718,937</u>	<u>\$ 291,810</u>

Payments on the general obligation bond and capital lease are paid out of the General Fund. Compensated absences will be paid from the Employee Annual Leave Expendable Trust Fund set up for this purpose.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

General Obligation Bonds

Bonds payable at December 31, 2006 are comprised of the following individual issues:

\$64,354 State Revolving Loan Fund, due in annual installments of \$4,652 through June 2019; interest at 3.80%	\$ 47,033
\$369,439 State Revolving Loan Fund, due in annual installments of \$26,705 through August 2018; interest at 3.80%	253,560
\$850,000 Old Town Hall Renovation Bond, due in annual installments of \$170,000 through August 2010; interest at 4.5%	680,000
\$177,500 Conservation Easement, due in annual installments of \$59,167 through April 2008; interest at 4.28%	118,333
	<u>\$ 1,098,926</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2006 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2007	\$ 249,101	\$ 47,157	\$ 296,258
2008	249,857	36,190	286,047
2009	191,478	25,179	216,657
2010	192,294	16,713	209,007
2011	23,141	8,215	31,356
2012-2016	129,584	27,199	156,783
2017-2019	63,471	3,894	67,365
	<u>\$ 1,098,926</u>	<u>\$ 164,547</u>	<u>\$ 1,263,473</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2006 was \$64,358 on general obligation debt and capital leases for governmental activities.

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease obligation at December 31, 2006:

Equipment, due in monthly installments of \$5,861, including interest at 4.50%, through August 2016	<u>\$ 546,636</u>
---	-------------------

Debt service requirements to retire capital lease obligations outstanding at December 31, 2006 are as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2007	\$ 42,709	\$ 21,760	\$ 64,469
2008	48,642	21,688	70,330
2009	50,878	19,453	70,331
2010	53,216	17,115	70,331
2011	305,086	46,565	351,651
2012-2016	46,105	782	46,887
	<u>\$ 546,636</u>	<u>\$ 127,363</u>	<u>\$ 673,999</u>

NOTE 8—INTERFUND BALANCES AND TRANSFERS

The General Fund has paid for various items that are to be reimbursed from the Capital Project Fund and the Capital Reserve Fund. There is also an interfund receivable/payable recorded between the Permanent Fund and the Library Fund for the Library Trust Funds being held by the Trustees. Interfund balances at December 31, 2006 are as follows:

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Reserve</u> <u>Fund</u>	<u>Due from</u> <u>Permanent</u> <u>Funds</u>	<u>Capital</u> <u>Project</u> <u>Fund</u>	<u>Totals</u>
Due to General Fund		\$ 11,391		\$ 13,517	\$ 24,908
Nonmajor Governmental Funds	\$ 3,482	-	\$ 136,000		139,482
	<u>\$ 3,482</u>	<u>\$ 11,391</u>	<u>\$ 136,000</u>	<u>\$ 13,517</u>	<u>\$ 164,390</u>

During the year, several interfund transactions occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2006 are as follows:

	<u>Transfer from</u> <u>General</u> <u>Fund</u>
Transfer to Capital Reserve Fund	\$ 182,000
Nonmajor Governmental Funds	152,005
	<u>\$ 334,005</u>

NOTE 9—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at December 31, 2006 as follows:

Non-expendable trust principal	\$ 677,473
Conservation Commission Fund	214,091
Capital Projects Fund	36,065
Capital Reserve Fund	585,273
Accumulated Leave Expendable Trust Fund	51,234
	<u>\$ 1,564,136</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2006

NOTE 10—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2006 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 36,277	\$ 52,428	\$ 88,705
Library Funds	641,196	19,533	660,729
	<u>\$ 677,473</u>	<u>\$ 71,961</u>	<u>\$ 749,434</u>

NOTE 11—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$785,824,230:

<u>Taxpayer</u>	<u>Property Valuation</u>	<u>Percentage of Total Valuation</u>
Hawkeye Funding LLC	\$ 210,793,400	26.82%
Fox Run Joint Venture	73,893,400	9.40%
Public Service of New Hampshire	68,448,000	8.71%
SBAF Running Fox	35,257,400	4.49%
Tyco Integrated Cable Systems	18,854,500	2.40%

NOTE 12—COMMITMENTS AND CONTINGENCIES

Litigation

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

SCHEDULE 1

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
Revenues:				
Taxes	\$ 3,687,349	\$ 3,687,349	\$ 3,831,115	\$ 143,766
Licenses and permits	345,000	345,000	419,012	74,012
Intergovernmental	164,664	164,664	141,513	(23,151)
Charges for services	170,800	170,800	225,565	54,765
Interest income	44,600	44,600	58,156	13,556
Miscellaneous	37,955	37,955	42,285	4,330
Total Revenues	<u>4,450,368</u>	<u>4,450,368</u>	<u>4,717,646</u>	<u>267,278</u>
Expenditures:				
Current:				
General government	1,022,551	1,022,551	876,887	145,664
Public safety	2,261,774	2,261,774	2,155,218	106,556
Highways and streets	246,305	246,305	202,917	43,388
Health and welfare	38,690	38,690	40,242	(1,552)
Sanitation	132,809	132,809	123,736	9,073
Culture and recreation	124,510	124,510	95,216	29,294
Capital outlay	190,221	190,221	129,787	60,434
Debt service:				
Principal retirement	267,497	267,497	248,371	19,126
Interest and fiscal charges	40,022	40,022	45,696	(5,674)
Total Expenditures	<u>4,324,379</u>	<u>4,324,379</u>	<u>3,918,070</u>	<u>406,309</u>
Excess revenues over (under) expenditures	<u>125,989</u>	<u>125,989</u>	<u>799,576</u>	<u>673,587</u>
Other financing sources (uses):				
Operating transfers out	<u>(336,040)</u>	<u>(336,040)</u>	<u>(334,005)</u>	<u>2,035</u>
Total other financing sources (uses)	<u>(336,040)</u>	<u>(336,040)</u>	<u>(334,005)</u>	<u>2,035</u>
Excess revenues and other sources over expenditures and other uses	<u>(210,051)</u>	<u>(210,051)</u>	<u>465,571</u>	<u>675,622</u>
Fund balances at beginning of year				
- Budgetary Basis	<u>1,210,051</u>	<u>1,210,051</u>	<u>1,210,051</u>	<u>-</u>
Fund balances at end of year				
- Budgetary Basis	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,675,622</u>	<u>\$ 675,622</u>

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2006

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for encumbrances, capital leases and on-behalf payments for fringe benefits.

	Revenues <u>and Transfers</u>	Expenditures <u>and Transfers</u>
Per Exhibit D	\$ 5,323,311	\$ 4,911,932
Difference in property taxes meeting susceptible to accrual criteria	29,624	
Encumbrances, December 31, 2005		(106,918)
Encumbrances, December 31, 2006		82,350
Capital lease proceeds	(557,278)	(557,278)
On-behalf fringe benefits	(78,011)	(78,011)
Per Schedule 1	<u>\$ 4,717,646</u>	<u>\$ 4,252,075</u>

NOTE 2—ENCUMBRANCES

Functional encumbrances at December 31, 2006 are as follows:

General government	\$ 22,920
Highways and streets	10,250
Culture and recreation	23,500
Capital outlay	<u>25,680</u>
	<u>\$ 82,350</u>

SCHEDULE A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2006

	Library <u>Fund</u>	Grant <u>Fund</u>	Conservation Commission <u>Fund</u>	Expendable Trust <u>Fund</u>	Combining <u>Totals</u>
ASSETS					
Cash	\$ 4,570		\$ 214,091		\$ 218,661
Investments	19,601			\$ 51,234	70,835
Due from other funds	136,000	\$ 3,482			139,482
Total Assets	<u>\$160,171</u>	<u>\$ 3,482</u>	<u>\$ 214,091</u>	<u>\$ 51,234</u>	<u>\$ 428,978</u>
LIABILITIES					
Deferred revenue		\$ 3,482			\$ 3,482
	<u>\$ -</u>	<u>3,482</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,482</u>
FUND BALANCES					
Unreserved, reported in:					
Special revenue funds	160,171		214,091	51,234	425,496
Total Fund Balances	<u>160,171</u>	<u>-</u>	<u>214,091</u>	<u>51,234</u>	<u>425,496</u>
Total Liabilities and Fund Balances	<u>\$160,171</u>	<u>\$ 3,482</u>	<u>\$ 214,091</u>	<u>\$ 51,234</u>	<u>\$ 428,978</u>

SCHEDULE B

TOWN OF NEWINGTON, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Funds

For the Year Ended December 31, 2006

	Library Fund	Grant Fund	Conservation Commission Fund	Expendable Trust Fund	Combining Totals
Revenues:					
Intergovernmental revenue		\$ 11,029			\$ 11,029
Interest and investment income	\$ 13,483		\$ 6,943	\$ 409	20,835
Miscellaneous	2,397				2,397
Total Revenues	<u>15,880</u>	<u>11,029</u>	<u>6,943</u>	<u>409</u>	<u>34,261</u>
Expenditures:					
Current operations:					
Public safety		11,029		5,850	16,879
Culture and recreation	62,067				62,067
Total Expenditures	<u>62,067</u>	<u>11,029</u>	<u>-</u>	<u>5,850</u>	<u>78,946</u>
Excess of revenues over (under) expenditures	<u>(46,187)</u>	<u>-</u>	<u>6,943</u>	<u>(5,441)</u>	<u>(44,685)</u>
Other financing sources:					
Operating transfers in	57,005		50,000	45,000	152,005
Total other financing sources	<u>57,005</u>	<u>-</u>	<u>50,000</u>	<u>45,000</u>	<u>152,005</u>
Excess of revenues and other sources over (under) expenditures	10,818	-	56,943	39,559	107,320
Fund balances at beginning of year	<u>149,353</u>	<u>-</u>	<u>157,148</u>	<u>11,675</u>	<u>318,176</u>
Fund balances at end of year	<u>\$ 160,171</u>	<u>\$ -</u>	<u>\$ 214,091</u>	<u>\$ 51,234</u>	<u>\$ 425,496</u>

SCHEDULE C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Assets
Fiduciary Funds - All Agency Funds
December 31, 2006

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Total Agency <u>Funds</u>
ASSETS			
Cash and cash equivalents		\$ 177,006	\$ 177,006
Investments	\$ 106,536	64,495	171,031
Total assets	<u>\$ 106,536</u>	<u>\$ 241,501</u>	<u>\$ 348,037</u>
LIABILITIES			
Due to other governments	\$ 106,536		\$ 106,536
Due to others		\$ 241,501	241,501
Total liabilities	<u>\$ 106,536</u>	<u>\$ 241,501</u>	<u>\$ 348,037</u>

Department Expenditures
Year Ending December 31, 2007
(Pre-audit)

EXECUTIVE OFFICE	\$208,126.00
ELECTION, REGISTRATION & VITALS	\$3,337.00
TAX COLLECTOR/TOWN CLERK	\$30,429.00
AUDITING & ASSESSING	\$56,203.00
LEGAL	\$13,558.00
PLANNING BOARD	\$137,532.00
TOWN BUILDINGS and BLGD ADMIN	\$243,020.00
CEMETERY	\$13,638.00
INSURANCE	\$139,763.00
POLICE DEPARTMENT	\$1,133,199.00
FIRE DEPARTMENT	\$1,103,142.00
REGIONAL ASSOCIATIONS	\$12,825.00
CODE ENFORCEMENT	\$80,038.00
EMERGENCY MANAGEMENT	\$12,153.00
HIGHWAY DEPARTMENT	\$274,487.00
STREET LIGHTING	\$17,138.00
TRANSFER STATION - COLLECTION	\$74,980.00
TRANSFER STATION - DISPOSAL	\$45,501.00
MOSQUITO CONTROL	\$40,982.00
WELFARE	\$4,467.00
RECREATION COMMITTEE	\$37,855.00
LAND MANAGEMENT	\$74,705.00
LIBRARY	\$60,614.00
HISTORIC DISTRICT COMMISSION	\$193.00
CONSERVATION COMMISSION	\$14,065.00
DEBT SERVICE	\$382,168.00
CAPITAL OUTLAY	<u>\$49,940.00</u>
2007 TOTAL EXPENDITURES	\$4,264,058.00

Summary Inventory of Valuation 2007

Land:

Under Current Use	120,178.00
Residential	78,821,880.00
Commercial/Industrial	<u>102,841,470.00</u>
Total Land	181,783,528.00

Buildings:

Residential	75,650,000.00
Commercial/Industrial	<u>231,284,441.00</u>
Total Buildings	306,934,441.00

Utilities:

Gas	17,451,387.00
Electric	<u>348,737,700.00</u>
Total Utilities	366,189,087.00

Non-Taxable:

Land	57,622,210.00
Buildings	<u>59,401,675.00</u>
Total Nontaxable	117,023,885.00

Elderly Exemptions	19	4,595,500.00
Veteran Credits	55	27,500.00
Disabled Exemption	0	0.00
Water & Air Pollution	15	42,953,367.00

Total Value Before Exemptions	845,379,900.00
Less Water & Air Exemption	42,953,367.00
Total Taxable Valuation	<u>802,426,533.00</u>
Less Elderly Exemptions	4,595,500.00
Total Taxable Valuation	797,831,033.00

Tax Rate History (per thousand)

	<u><i>1999</i></u>	<u><i>2000</i></u>	<u><i>2001</i></u>	<u><i>2002</i></u>	<u><i>2003</i></u>	<u><i>2004</i></u>	<u><i>2005</i></u>
TOWN	\$4.05	\$4.09	\$4.46	\$4.45	\$2.25	\$3.50	\$4.83
COUNTY	\$0.87	\$1.18	\$1.64	\$1.18	\$1.01	\$0.98	\$0.89
SCHOOL	\$1.47	\$2.26	\$2.05	\$1.81	\$1.33	\$1.45	\$0.71
STATE SCHOOL	\$7.05	\$7.02	\$7.73	\$5.90	\$5.29	\$3.39	\$2.67
TOTAL	\$13.44	\$14.55	\$15.88	\$13.34	\$9.88	\$9.32	\$9.10

2006 TAX RATE

TOWN	\$4.87
COUNTY	\$0.92
SCHOOL	\$2.40
STATE SCH	\$0.88

\$9.07

2007 TAX RATE

TOWN	\$5.16
COUNTY	\$0.84
SCHOOL	\$2.39
STATE SCH	\$0.52

\$8.91



Tax Collector
Summary of Warrants
Property Taxes

Levy of 2007

DR

Taxes Committed to Collector:

Property Taxes	\$ 6,391,480.49
----------------	-----------------

Added Taxes:

Interest - Property Taxes	\$ 1,897.99
Yield Tax	\$ 27.20
Current Use Penalty	\$ 54,700.00
Current Use Interest	\$ 178.03

Total	\$ 6,448,283.71
--------------	------------------------

CR

Remittances to Treasurer:

Property Taxes	\$ 6,301,346.52
Interest - Property Taxes	\$ 1,897.95
Yield Tax	\$ 27.20
Current Use Penalty	\$ 19,000.00
Current Use Interest	\$ 178.03

Abatements:

Property Taxes	\$ 4,367.90
----------------	-------------

Uncollected Taxes - 12/31/07

Property Taxes	\$ 85,766.07
Current Use Penalty	\$ 35,700.00
Interest Charge	\$ 0.04

Total	\$ 6,448,283.71
--------------	------------------------

Levy of 2006

DR

Uncollected Taxes - 12/31/2006

Property Taxes	\$	164,184.59
Interest - Property	\$	3,353.94
Refunds	\$	945.09

Tax Lien	\$	38,615.86
Lien Costs	\$	526.50
Tax Lien Interest	\$	929.86

Total	\$	208,555.84
--------------	-----------	-------------------

CR

Remittances to Treasurer:

Property Taxes	\$	158,152.39
Interest - Property Taxes	\$	3,353.94
Uncollected 12/31/07	\$	(462.10)

Abatements:	\$	7,439.39
-------------	----	----------

Property		
Tax Lien Redemption	\$	24,735.65
Tax Lien Interest Paid	\$	963.86
Tax Lien Cost paid	\$	526.50
Uncollected 12/31/07	\$	13,846.21

Total	\$	208,555.84
--------------	-----------	-------------------

**Tax Lien
Levy of 2005**

DR

Uncollected Taxes - 12/31/2006

Property Taxes	\$	5,331.79
Interest Charged	\$	1,222.54
Penalty Charged	\$	100.50

Total		\$	6,654.83
--------------	--	----	-----------------

CR

Remittances to Treasurer:

Tax Lien	\$	2,342.25
Interest	\$	1,222.54
Penalties	\$	100.50

Uncollected as of 12/31/07

Tax Lien	\$	2,989.54
----------	----	----------

Total		\$	6,654.83
--------------	--	----	-----------------

Town Clerk Report

Motor Vehicle registrations	\$224,032.33
UCC Filings	\$975.00
Dog Licenses	\$1,014.50
Vital Statistics	\$395.00
Boat Registrations	\$11,563.30
Miscellaneous Fees	<u>\$135.34</u>
Total Receipts Remitted to Treasurer:	\$238,115.47

Treasurer's Report - 2007

Total Cash Balance as of January 2, 2007	\$ 2,342,875.77
Less: Investment Account Balance January 1, 2007	\$ 1,629,774.29
Opening General Fund Balance January 1, 2007	\$ 713,101.48
Receipts:	
Selectmen's Office	\$ 443,092.13
Tax Collector: 56 Reports	\$ 6,530,461.57
Town Clerk: 52 Reports	\$ 238,115.47
Fire Department Revenue	\$ 55,616.86
Police Department Revenue	\$ 161,921.86
Investment Accounts	\$ 2,643,201.46
Interest & Adjustments	\$ 17,447.81
Grant Funds	\$ 3,220.00
Total Receipts:	\$ 10,093,077.16
Disbursements:	
Accounts Payable: 55 Reports	\$ 5,514,632.33
Payroll and Payroll Taxes	\$ 1,672,188.23
Investment Accounts	\$ 3,200,000.00
Bank Charges and Adjustments	\$ 12,451.29
Total Disbursements:	\$ 10,399,271.85
Closing General Fund Balance December 31, 2007	\$ 406,906.79
Investment Account Totals December 31, 2007	\$ 2,275,594.38
Total Cash Balance December 31, 2007	\$ 2,682,501.17

Town Escrow Accounts

Conservation Fund	\$ 274,428.76
Air Pollution Mitigation Fund	\$ 95,715.77
Woodbury Avenue Sidewalk	\$ 22,229.38
Olive Garden	\$ 21,347.13
Coakley Land Fill	\$ 44,180.74
Newington Energy	\$ 59,884.52
Texas Road House	\$ 21,227.32

Report of Trust and Capital Reserve Funds
Town of Newington
Year ended December 31, 2007

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
CEMETERY FUNDS							
1941	Allard,Isaiah	Cemetery	Weyland	24.25	0 00	208.65	443.23
1971	Badger,Ann S.	Care	Capital Mgmt.	41.30	0.00	355.31	707.18
1959	Badger,Daniel W.	"	Portsmouth NH	136.58	0 00	1,175.19	2,465.37
1924	Badger,Nancy	"	"	73.60	0 00	633.26	1,219.71
1970	Badger,RW & NH	"	"	73.97	0.00	636.47	1,222.92
1966	Bean,Mrs. Benjamin	"	"	28.36	0.00	244.05	478.63
1973	Bean,Vernon	"	"	41.31	0.00	355.43	707.30
1995	Beane,Paul & Doris	"	"	23.68	0 00	203.72	555.59
1899	Caldwell,John	"	"	14.65	0.00	126.02	258.23
1996	Call,Loiuse M.	"	"	9.11	0.00	78.39	312.97
1979	Cochran,Eugene	"	"	63.27	0.00	544.35	1,130.80
1972	Coleman,Bradley W.	"	"	43.78	0.00	376.68	728.55
1972	Coleman,E. Wendell	"	"	43.30	0.00	372.59	724.46
1964	Coleman,Ira	"	"	33.79	0.00	290.75	583.98
1938	DeFeo,Louis	"	"	11.92	0.00	102.57	219.86
1899	Demeritt Fund	"	"	30.10	0.00	258.96	493.54
1981	deRochemont,Orville	"	"	40.72	0.00	350.35	702.21
1977	deRochemont,Wm	"	"	40.85	0 00	351.50	703.37
1939	Downing,Josephine	"	"	26.92	0.00	231.66	466.24
1977	Downs,Carrie N.	"	"	42.12	0.00	362.41	714.28
1998	Downs,Robert & Teresa	"	"	12.48	0.00	107.42	459.28
1931	Drew,James	"	"	14.08	0.00	121.14	238.43
1954	Foss,Ethel L.	"	"	43.68	0.00	375.86	727.73
1910	Frink,Mary E.	"	"	5.90	0.00	50.80	115.31
1942	Frink,Ruby S.	"	"	13.07	0.00	112.47	229.76
1942	Frost,Gertrude	"	"	6.31	0.00	54.31	112.95
1954	Furber,Isaac	"	"	43.66	0 00	375.64	727.50
1953	Furber,Lydia	"	"	43.55	0 00	374.75	726.62
1973	Garland,Albion S.	"	"	44.14	0.00	379.78	731.65
1919	Garland,Charles	"	"	43.47	0.00	374.01	725.88
1924	Garland,Wm. C.	"	"	4.90	0 00	42.16	100.81
1977	Gen Care Funds	"	"	761.92	1,085.12	5,470.57	26,142.78
1965	Gilpatrick,Helen	"	"	27.40	0.00	235.77	470.35
1961	Gray,Forrest	"	"	12.58	0.00	108.22	225.51
1923	Greenough,Ann B.	"	"	10.23	0.00	88.05	205.34
1982	Hadley,Elsie Staples	"	"	41.50	0.00	357.10	708.97
1972	Haley,Charles	"	"	44.03	0.00	378.82	730.69
1935	Ham,Fred L.	"	"	39.11	0.00	336.54	629.76
1963	Harrison,L.A & M.B.	"	"	25.30	0.00	217.71	452.29
1966	Hodgdon,Harold	"	"	27.38	0 00	235.55	470.12
1921	Hodgdon,John A.	"	"	5.71	0 00	49.09	107.73
1993	Hodgdon,Seldon	"	"	28.29	0 00	243.37	595.24
1927	Hoyt,Ben S.	"	"	14.29	0.00	122.93	240.22
1919	Hoyt,Martin	"	"	11.99	0.00	103.19	220.47
1940	Hoyt,Mary S.B.	"	"	20.59	0.00	177.14	353.07

Report of Trust and Capital Reserve Funds
Town of Newington
Year ended December 31, 2007

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
1953	Hoyt,Sophia	"	"	220.31	0.00	1,895.61	3,068.50
1958	James H. Coleman	"	"	27.46	0.00	236.27	470.85
1919	Jenness,Isaac	"	"	5.38	0.00	46.31	104.96
2004	Kowalsky,Andrew	"	"	39.95	0.00	343.78	1,751.25
1949	LeFavour,Faye H.	"	"	41.59	0.00	357.83	709.70
1960	Mallon,William	"	"	26.66	0.00	229.37	463.94
1988	Margenson Lot	"	"	64.05	0.00	551.08	1,137.53
1971	McIntosh,Annie	"	"	86.78	0.00	746.70	1,333.14
1980	Mooney,John	"	"	60.07	0.00	516.89	986.05
1974	Mott,Earl F.	"	"	40.82	0.00	351.21	703.08
1953	Moulton,Stella	"	"	30.40	0.00	261.55	496.13
2002	Neihart,Lisa	"	"	8.18	0.00	70.40	422.26
1952	Nelson,Mary	"	"	69.29	0.00	596.22	1,124.02
1990	Newick Lot	"	"	40.55	0.00	348.86	700.73
1910	Newton,Hanna P	"	"	14.29	0.00	122.92	240.21
2000	Nickerson/House	"	"	22.32	0.00	192.02	778.47
1972	Nutter,Charles A.	"	"	47.55	0.00	409.12	760.99
1926	Nutter,Clarance	"	"	13.87	0.00	119.36	236.65
1956	Olive Dame Bean	"	"	27.61	0.00	237.55	472.13
1942	Packard,Rosamund N.	"	"	28.81	0.00	247.84	482.42
1980	Palmer,John	"	"	42.82	0.00	368.43	720.30
1942	Paquin,Louis	"	"	4.38	0.00	37.70	96.34
1931	Paul,Daniel	"	"	21.48	0.00	184.78	360.71
1942	Pearson,Horace	"	"	41.69	0.00	358.73	710.59
1923	Pickering,Albert	"	"	13.06	0.00	112.38	229.67
1931	Pickering,Eliz.	"	"	95.50	0.00	821.73	1,525.47
1953	Pickering,Helen	"	"	28.33	0.00	243.80	478.38
1988	Pickenng,Phyllis	"	"	41.00	0.00	352.75	704.62
1956	Pray,Lydia L.	"	"	25.99	0.00	223.63	458.21
1920	Priscilla Lewis	"	"	13.60	0.00	116.98	234.27
1993	Private Cemetery	"	"	101.22	0.00	870.91	2,043.80
2004	Rines,Richard	"	"	19.98	0.00	171.89	875.62
1992	Robinson/Hodgon	"	"	30.47	0.00	262.15	614.01
1988	Rogers,Claire	"	"	41.00	0.00	352.75	704.62
1978	Sargent,Frank W.	"	"	32.08	0.00	276.01	627.88
1963	Scott,Anna M	"	"	13.03	0.00	112.12	229.41
1925	Shaw,Joseph O.	"	"	4.77	0.00	41.04	99.68
1988	Smith,A D & M E.	"	"	41.00	0.00	352.75	704.62
2000	Spinney,Clifford & Mary	"	"	5.11	0.00	43.96	219.90
1937	Staples,Lydia	"	"	245.41	0.00	2,111.51	3,284.40
1986	Thomas,Evelyn	"	"	42.66	0.00	367.01	718.88
1993	Toomire,Philip	"	"	13.63	0.00	117.28	293.21
1942	Trefethen,John	"	"	24.10	0.00	207.35	441.93
1944	Trickey,Lt Thomas	"	"	11.18	0.00	96.21	213.50
1990	Welch Lot	"	"	17.78	0.00	152.99	328.92
1945	Whidden,Eliz A.	"	"	126.11	0.00	1,085.03	2,609.79
1945	Whidden,Ira W.	"	"	85.00	0.00	731.31	1,669.63

Report of Trust and Capital Reserve Funds
Town of Newington
Year ended December 31, 2007

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
1976	Witham, John F.	"	"	32.98	0.00	283.79	635.65
1993	Witham, Robert C.	"	"	28.29	0.00	243.37	595.24
1934	Yeaton, Elie	"	"	13.65	0.00	117.40	234.69
	Total Cemetery Funds			4,362.37	1,085.12	36,449.34	90,393.81
1927	H. Newton Church	Preaching	"	93.69	13.15	554.35	1,994.92
1970	Family Scholarship	Education	"	3,744.49	525.73	9,984.50	67,859.04
1909	Lib. Webster Fund	Non Fiction	"	35.48	4.98	512.48	1,057.94
1969	Lib. Webster Fund	Books	"	36.01	5.06	499.84	1,053.49
1963	Lib. Langdon Fund	Best Use	"	7.10	1.00	225.76	334.85
1992	Virginia M. Rowe	Best Use	"	70.95	9.96	824.84	1,915.76
	Total Scholarship			2,337.85	0.00	12,601.78	74,216.00
LIBRARY FUNDS							
1922	Langdon Fund	Best Use	"	8,377.38	2,157.67	27,205.26	169,607.31
1945	Langdon Fund	Best Use	"	25,025.62	6,445.57	89,425.60	514,821.08
1945	Langdon Fund	Best Use	"	4,124.71	1,062.36	15,219.94	85,333.39
1978	Langdon Fund	Maint	"	2,858.93	736.34	14,690.77	63,287.99
	Total Library			40,386.64	10,401.94	146,541.57	833,049.76
CAPITAL RESERVE FUNDS							
	Fire Dept. vehicle repl./repair Fund		TD Banknorth	3,826.47			183,287.95
	Ambulance & major medical equipment replacement Fund		TD Banknorth	921.85			50,453.53
	Police Dept. radio equipment Fund		TD Banknorth	1,551.63			22,215.32
	Fire Dept. communication Fund		TD Banknorth	471.11			18,293.61
	Town wide revaluation Fund		TD Banknorth	117.54			5,175.75
	Municipal buildings Fund		TD Banknorth	2,015.14			102,540.27
	Fox Point Pavillion Fund		TD Banknorth	2,411.64			122,654.64
	Employee annual leave Fund		TD Banknorth	1,191.26			57,883.80
1/6/2006	Highway vehicles Fund		TD Banknorth	1,751.74			28,781.48
1/6/2006	Cemetery maintenance Fund		TD Banknorth	242.36			10,597.55
1/6/2006	Recreational area maint. Fund		TD Banknorth	389.86			9,008.27
12/26/2006	Fire Dept. SCBA Fund		TD Banknorth	1,302.47			81,312.60

Report of Trust and Capital Reserve Funds
Town of Newington
Year ended December 31, 2007

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME DURING YEAR	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL PRINCIPAL & INCOME
12/26/2007	Highway Building Fund		TD Banknorth	16.27			50,016.27
12/26/2007	Major roadwork Fund		TD Banknorth	8.14			25,008.14
	Mott Pond drainage						
12/26/2007	Fund		TD Banknorth	3.25			10,003.25
	NON CAPITAL RESERVE ACCOUNT						
	School maintenance						
	Fund		TD Banknorth	3,192.16			109,728.15
	TOTAL ALL FUNDS						1,884,620.15

CAPITAL RESERVE ACCOUNTS - 2007

Fire Department Vehicle Replacement & / or Repair Fund	Balance December 31, 2006	\$164,461.48
	Withdrawal for 2007 costs	00.00
	Deposit from 2007 Warrant Art.	15,000.00
	TD Banknorth interest earned	3,826.47
	Balance December 31, 2007	\$183,287.95
Ambulance and Major Medical Equipment Replacement Fund	Balance December 31, 2006	\$ 39,531.68
	Withdrawal	00.00
	Deposit from 2007 Warrant Art.	10,000.00
	TD Banknorth interest earned	921.85
	Balance December 31, 2007	\$ 50,453.53
Police Department Radio Equipment Fund	Balance December 31, 2006	\$ 33,464.44
	Withdrawal for 2007 costs	12,800.75
	Deposit	00.00
	TD Banknorth interest earned	1,551.63
	Balance December 31, 2007	\$ 22,215.32
Fire Department Communication Fund	Balance December 31, 2006	\$ 20,344.36
	Withdrawal	7,521.86
	Deposit from 2007 Warrant Art.	5,000.00
	TD Banknorth interest earned	471.11
	Balance December 31, 2007	\$ 18,293.61
Town Wide Revaluation Fund	Balance December 31, 2006	\$ 5,058.21
	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	117.54
	Balance December 31, 2007	\$ 5,175.75
Municipal Buildings Fund	Balance December 31, 2006	\$ 86,525.13
	Withdrawal	00.00
	Deposit from 2007 Warrant Art.	14,000.00
	TD Banknorth interest earned	2,015.14
	Balance December 31, 2007	\$102,540.27
Fox Point Pavilion Fund	Balance December 31, 2006	\$103,590.07
	Withdrawal for 2007 costs	8,347.07
	Deposit from 2007 Warrant Art.	25,000.00
	TD Banknorth interest earned	2,411.64
	Balance December 31, 2007	\$122,654.64

CAPITAL RESERVE ACCOUNTS - 2007
(Continued)

Employee Annual Leave Fund	Balance December 31, 2006	\$ 51,233.68
	Withdrawal for 2007 costs	9,541.14
	Deposit from 2007 Warrant Art.	15,000.00
	TD Banknorth interest earned	1,191.26
	Balance December 31, 2007	\$ 57,883.80
Highway Vehicles Fund	Balance December 31, 2006	\$ 76,329.74
	Withdrawal for 2007 costs	54,300.00
	Deposit from 2007 Warrant Art.	5,000.00
	TD Banknorth interest earned	1,751.74
	Balance December 31, 2007	\$ 28,781.48
Cemetery Maintenance Fund	Balance December 31, 2006	\$ 10,455.19
	Withdrawal for 2007 costs	5,100.00
	Deposit from 2007 Warrant Art.	5,000.00
	TD Banknorth interest earned	242.36
	Balance December 31, 2007	\$ 10,597.55
Recreational Area Maintenance Fund	Balance December 31, 2006	\$ 16,893.41
	Withdrawal for 2007 costs	18,275.00
	Deposit from 2007 Warrant Art.	10,000.00
	TD Banknorth interest earned	389.86
	Balance December 31, 2007	\$ 9,008.27
Fire Department SCBA Fund	Balance December 31, 2006	\$ 40,010.13
	Withdrawal	00.00
	Deposit from 2007 Warrant Art.	40,000.00
	TD Banknorth interest earned	1,302.47
	Balance December 31, 2007	\$ 81,312.60
Highway Building Fund	Account opened December 26, 2007	\$ 50,000.00
	TD Banknorth interest earned	16.27
	Balance December 31, 2007	\$ 50,016.27
Major Road Work Fund	Account opened December 26, 2007	\$ 25,000.00
	TD Banknorth interest earned	8.14
	Balance December 31, 2007	\$ 25,008.14
Mott Pond Drainage Fund	Account opened December 26, 2007	\$ 10,000.00
	TD Banknorth interest earned	3.25
	Balance December 31, 2007	\$ 10,003.25

NON CAPITAL RESERVE ACCOUNT

School Property	Balance December 31, 2006	\$106,536.09
Maintenance Fund	Withdrawal	00.00
	Deposit	00.00
	TD Banknorth interest earned	3,192.16
	Balance December 31, 2007	\$109,728.25

NEWINGTON TRUST FUNDS

Cemetery Fund	Balance December 31, 2006	\$ 85,060.44
	Withdrawal	00.00
	Deposit	487.00
	Net gain from investments	4,846.38
	Balance December 31, 2007	\$ 90,393.82
Library Fund	Balance December 31, 2006	\$796,728.46
	Withdrawal	10,000.00
	Deposit	4,493.00
	Net gain from investments	46,321.29
	Balance December 31, 2007	\$833,049.75
Scholarship Fund	Balance December 31, 2006	\$ 70,393.37
	Withdrawal	2,200.00
	Deposit	1,123.73
	Net gain from investments	4,898.89
	Balance December 31, 2007	\$ 74,215.99

Note: The Trust Funds are professionally managed by Weyland Capital Management, LLC, 22 Deer Street, Portsmouth, NH under a conservative investment policy adopted by the Trustees and approved by the Attorney General.

Library Trustee Funds Report

Balances: January 1, 2007

Checking Account	\$	4,498.52
Debit Card Account	\$	71.81
CD #1 deposited in 2001	\$	14,600.70
CD #2 deposited in 2006	\$	5,000.00
Total as of January 1, 2007	\$	24,171.03

INCOME

	Checking Act.	Debit Act.
Book Sales	\$ 282.99	\$ 155.00
Donations	\$ 250.00	\$ -
Grants	\$ 200.00	\$ 1,000.00
Trust Funds	\$ 9,500.00	\$ 500.00
Interest earned on Checking Account	\$ 122.85	\$ -
Reimbursements from Town of Newington	\$ 2,597.41	\$ 851.68
Grand total of income	\$ 12,953.25	\$ 2,506.68

Interest earned on CD #1 **\$ 625.55**

Interest earned on CD #2 **\$ 142.20**

EXPENDITURES

	From Checking	From Debit	Total Expended
Professional Computer Services	\$ 225.00	\$ -	\$ 225.00
Minor Building Maintenance	\$ -	\$ -	\$ -
Equipment Maintenance	\$ -	\$ 69.94	\$ 69.94
Book Maintenance	\$ -	\$ 62.99	\$ 62.99
Promotion/Publicity	\$ -	\$ -	\$ -
General Supplies	\$ -	\$ 6.99	\$ 6.99
Children's Programs	\$ -	\$ -	\$ -
Circulation Materials	\$ 1,062.26	\$ 3,945.84	\$ 5,008.10
Equipment Purchases	\$ -	\$ -	\$ -
Dues	\$ 70.00	\$ -	\$ 70.00
Furnishings	\$ 596.99	\$ -	\$ 596.99
Gifts	\$ 275.00	\$ 66.94	\$ 341.94
Farewell gift & Party for Becky Marks	\$ 639.59	\$ 7.76	\$ 647.35
Staff Development	\$ 456.33	\$ 617.53	\$ 1,073.86
Health Insurance for Librarian	\$ 3,703.50	\$ -	\$ 3,703.50
Water Bottle	\$ 98.45	\$ -	\$ 98.45
Miscellaneous Expenses	\$ 331.50	\$ 209.43	\$ 540.93
GRAND TOTAL EXPENDED	\$ 7,458.62	\$ 4,987.42	\$ 12,446.04

Library Trustee Funds Report (cont'd)

	Checking	Debit Act.
Beginning Balance	\$ 4,498.52	\$ 71.81
Income Deposited	\$ 12,953.25	\$ 2,506.68
Credits to Debit Account		\$ 95.56
Transferred from checking to debit		\$ 2,885.00
ATM Activation Fee Redeposited		\$ 60.00
Total in account	\$ 17,451.77	\$ 5,619.05
Expended from each account	\$ 7,458.62	\$ 4,987.42
Transferred from checking to debit	\$ 2,885.00	\$ -
Total expended out of each account	\$ <u>10,343.62</u>	\$ <u>4,987.42</u>
ENDING BALANCE	\$ 7,108.15	\$ 631.63

December 31, 2007 Balances:

Checking Account	\$ 7,108.15
Debit Card Account	\$ 631.63
CD #1 originally deposited 11/23/01	\$ 15,226.25
CD #2 deposited 12/29/06	\$ <u>5,142.20</u>
<u>Balance on Hand as of December 31, 2006</u>	\$ 28,108.23

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2007:

- The estate of Barbara Baird requested a variance to allow a new building lot behind 316 Newington Road. The request was granted.
- The Gulf station requested a variance to hang banners. The request was granted.
- Kevin Gilman requested a variance to allow an apartment at Superior Towing at 21 River Road. The request was granted.
- Gurubhai Khalsa requested a variance to allow a minor expansion at 300 Little Bay Road. The request was granted.
- Bob's Discount Furniture requested a variance to allow fewer parking spaces at the Chuck E. Cheese building. The request was granted.
- Wilcox Industries requested a variance to permit an expansion of their industrial facility at 25 Piscataqua Drive. The request was granted.
- Mo Wong requested a variance to sell groceries at the Asia Restaurant. The request was granted.
- Craig Daigle requested a variance to re-build his garage less than fifteen feet from the lot line. The request was granted.
- Rockingham Electric requested a variance to permit outdoor storage. The request was granted.
- Whole Life Healthcare requested a variance to permit the bulkhead of the Louis deRochemont House to be seven feet from the lot line. The request was granted.
- TD BankNorth requested a variance to replace their non-conforming sign. The request was granted.
- Fenton Groen requested a variance and special exception in order to permit the construction of a 75-room hotel at 141 Shattuck Way. The request was granted.

Respectfully submitted,
Matthew Morton, Chairman

Board of Selectmen

Dear Newington Residents:

It is a pleasure to serve in a town where such a high level of community spirit exists. The year ahead will be another filled with challenges and opportunities for Newington. We are committed to finding collaborative solutions that will enable us to continue to provide quality municipal services at a cost that is still among the lowest in the State. We are always seeking opportunities for improvement.

This past year, we found several new projects that kept us quite busy. We addressed the drainage problem just down from the school and continue to budget funds to maintain what was done and proceed with phase II. Paving on Gundalow and Brickyard Way has begun, but because of wetness, completion was delayed until this coming June. We got a big start on the erosion project at Fox Point, which will be a multi-year job. Draft plans are underway for our future Town Garage building, which will house our equipment for a longer lifespan. We gained ownership of Nimble Hill Road and Shattuck Way. At Town Hall, we had the flashing replaced and a new rubber roof put on to eliminate the leaks we seemed to be getting all too often. Currently we are working on the brick and mortar repair. We are very pleased with the walkway replacement leading from Town Hall towards the Fire Station. Speaking of which, the shower and hot water heater was replaced at the Fire Department, a new gas stove installed, and we purchased some long overdue kitchen needs. Painting, gutter work and back flow septic repair occurred at the Police Station this year. The Mott House, as you know was torn down. We found new tenants for Fox Point and made some improvements to that home. We negotiated a contract with Comcast, which is just about complete, in which no franchise fee was incorporated onto your bill. Finalization was scheduled to occur January 2008.

Please do not hesitate to contact us with your ideas, suggestions, comments or criticisms. We meet the first and third Mondays each month and encourage you to attend the meetings.

If you are interested in becoming involved, we are always looking for volunteers for various appointments on committees and boards. Please call Town Hall at 436-7640.

Last but not least, a tremendous thank you to our superior staff in the Town Hall who go above and beyond (*the call of duty*).

On behalf of the Board of Selectmen, I truly want to express our willingness to be open to your needs and to address any and all areas of concern.

Respectfully submitted,
Jan Stuart, Chairman
Board of Selectmen

Building Department

The number of permits issued in 2007 is similar to 2006. There has been a decrease in project size and value of construction. The department also has seen an increase in activity on the Newington side of the Pease Tradeport.

Building Permits Issued: 97

Electrical Permits Issued: 74

Total Permit Revenue: \$103,032.35

Plumbing Permits Issued: 43

Total Construction Value: \$10,016,085.00

Respectfully Submitted,
Charles A. Smart, Building Inspector

<u>Map # Lot</u>	<u>Date</u>	<u>Permit #</u>	<u>Permit Issued to</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
039-tradeport	01/08/07	2219	Dave Reitano	\$130,000.00	\$1,170.00	72 Pease Blvd
039-tradeport	01/08/07	app fee	Dave Reitano		\$100.00	72 Pease Blvd
034-001-000	01/03/07	sign	Savit & Assoc.		\$154.00	Gosling Rd
027-001-003	01/08/07	2220	Opeechee Co.	\$92,000.00	\$936.00	101 Shattuck Way
027-011-000 spf10	01/08/07	2221	CGZ Holding Co.	\$100,000.00	\$1,000.00	Fox Run Mall
027-001-003	01/22/07	sign	Joanna Lui		\$100.00	101 Shattuck Way
011-018-000	01/25/07	2222	Lanahan/Lozuaway	\$7,000.00	\$49.00	183 Fox Point Rd
020-005-000	02/06/07	sign	Poyant Signs		\$118.00	40 Old Dover Rd
015-004-000	02/12/07	Review	Haberstroh		\$570.00	108 Little Bay Rd
027-011-000 sp4/5	02/14/07	app fee	New York & Co		\$100.00	Fox Run Mall
027-001-000e	02/15/07	demo	Destafano Assoc.	demo	\$100.00	120 Shattuck Way
015-004-000	02/21/07	2223	Haberstroh Dock	\$20,000.00	\$140.00	108 Little Bay Rd
027-011-000 sp 4&5	02/21/07	2224	Dugan Building Co.	\$289,000.00	\$2,601.00	Fox Run Mall
039-tradeport	02/21/07	2225	Two International Co	\$7,250.00	\$181.45	1 New Hampshire
027-022-000	02/22/07	2226	Wilcox/Bernier	\$200,000.00	\$1,900.00	25 Piscataqua
034-003-001	02/23/07	Storage	Toy's R Us		\$100.00	Gosling Rd
026-005-000	03/06/07	2227	Texas Roadhouse	\$1,330,000.00	\$11,970.00	Fox Run Road
027-011-000spG27	03/13/07	app fee	Bath & Body Works		\$100.00	Fox Run Mall
027-011-000spG7	03/13/07	app fee	Express		\$100.00	Fox Run Mall
019-001-000b	03/12/07	2228	Fortney/Weyaunt	\$42,000.00	\$478.00	Wal-Mart
051-018-000	03/22/07	2229	Owens Corning BFS	\$20,300.00	\$140.00	12 Hodgdon Frm
034-003-000 McD	03/28/07	sign	McDonalds	\$6,000.00	\$154.00	49 Gosling Rd
033-Tradeport	03/29/07	2230	Allied/Cook	\$23,000.00	\$307.00	100 Arboretum Dr
034-011-000	03/29/07	Storage	Toy's R Us		\$100.00	Toy's R us
007-014-000	04/03/07	2231	C. Davis Assoc.	\$20,000.00	\$280.00	Shattuck Way
026-004-000	04/10/07	2232	Ultimate Builders	\$43,000.00	\$487.00	JC Penny's
006-002-000b	04/10/07	2233	John Adams	\$15,000.00	\$105.00	78 Beane Ln
011-021-000	04/17/07	2234	Linda Khalsa	\$3,500.00	\$50.00	11 Old Post Road
027-011-000 spf8	04/18/07	2235	Malthouse Const.	\$20,000.00	\$280.00	Fox Run Mall
027-001-003	04/23/07	sign	Sundance Design	\$900.00	\$109.00	101 Shattuck Way
023-016-002	04/24/07	2236	Bill Robinson Bldrs	\$20,000.00	\$140.00	236 Little Bay Rd
027-001-003	04/24/07	2237	Shattuck Way Assc	\$191,000.00	\$1,819.00	101 Shattuck Way
027-001-000E	04/26/07	2238	Destafano Assoc.	\$8,500.00	\$177.00	100 Shattuck Way

<u>Map # Lot</u>	<u>Date</u>	<u>Permit #</u>	<u>Permit Issued to</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
027-011-000 spG27	04/30/07	2239	Commercial Constr..	\$185,000.00	\$1,665.00	Fox Run Mall
039-tradeport	04/30/07	2240	Two International Co	\$4,000.00	\$136.00	1 New Hampshire
022-006-000	05/01/07	2241	Pickering Marine	\$35,000.00	\$245.00	52 Gundalow Lnd
027-001-000e	05/07/07	2242	Destafano Assoc.	\$14,600.00	\$231.40	100 Shattuck Way
027-001-003	05/07/07	2243	Opeechee Co.	\$23,000.00	\$307.00	121 Shattuck Way
016-003-000	05/08/07	2244	Owens Corning	\$20,000.00	\$140.00	119 Little Bay Rd
027-011-000 spG7	05/10/07	2245	Fred Olivieri	\$220,000.00	\$1,980.00	Fox Run Mall
009-008-000	05/10/07	2246	John Lamson	\$374,000.00	\$2,675.00	20 Little Bay Road
028-001-000	05/14/07	sign	Jutras Signs	\$6,500.00	\$158.50	105 Gosling Rd
020-013-000	05/15/07	2247	R.G.Young	\$7,000.00	\$100.00	190 Shattuck Way
027-001-003	05/16/07	2248	Opeechee Co.	\$151,000.00	\$1,468.00	121 Shattuck Way
016-003-000	05/16/07	2249	Joe Kamberalis	\$60,000.00	\$470.00	119 Little Bay Rd
023-008-000	05/16/07	2250	Linda Khalsa	\$3,000.00	\$21.00	300 Little Bay Rd
009-008-000	05/23/07	test pt	John Lamson		\$70.00	20 Little Bay Road
053-010-000	05/24/07	2251	Deborah Wyman	\$3,500.00	\$25.00	375 Little Bay Rd
011-018-000	05/24/07	2252	Josh Lanahan	\$4,000.00	\$25.00	183 Fox Point Rd
026-005-000	05/24/07	sign	Sign Solutions	\$36,000.00	\$425.00	Woodbury Ave
007-002-000	06/05/07	demo	Danley Demolition		\$50.00	Spaulding Turnpike
027-009-000	06/05/07	sign	Jutras Signs	\$24,000.00	\$316.00	Macy's
023-016-000	06/12/07	test pt	Orvis/Drew		\$70.00	224 Little Bay Rd
027-001-003	06/12/07	sign	Classic Sign		\$100.00	101 Shattuck Way
027-001-003	06/12/07	sign	Classic Sign		\$100.00	121 Shattuck Way
024-009-000	06/04/07	2253	Butterworth	\$13,700.00	\$94.00	281 Nimble Hill Rd
010-017-000	06/12/07	2254	Sullivan Const	\$15,000.00	\$105.00	233 Fox Point Rd
034-003-000	06/14/07	demo	MCMUSA	demo	\$100.00	Crossings Mall
027-011-000	06/14/07	2255	All-Rite Const	\$5,000.00	\$100.00	Fox Run Mall
023-019-000	06/19/07	2256	Lulu Pickering	\$3,000.00	\$25.00	293 Little Bay Rd
012-003-000	06/19/07	2257	Craig Daigle	\$5,000.00	\$35.00	62 nimble Hill Rd
012-011-000	06/20/07	2258	RG Young		N/A	School
027-001-003	06/27/07	2259	Shattuck way Assoc.	\$6,325.00	\$163.00	Shattuck Way
027-011-000	07/02/07	app fee	MCMUSA	app fee	\$100.00	Crossings Mall
027-001-000e	07/02/07	2260	Destafano Assoc.	\$1,400,000.00	\$12,600.00	100 Shattuck Way
034-003-000	07/09/07	app fee	Chipotle Grill		\$100.00	Crossings Mall
027-011-000	07/10/07	app fee	MCMUSA		\$100.00	Crossings Mall
027-011-000	07/10/07	app fee	Studio T2 Design	lids	\$100.00	Fox Run Mall
010-009-000	07/16/07	2261	Dennis StGermaine		\$30.00	46 Carters Ln
034-003-000	07/16/07	sign	Kolh's		\$100.00	Crossings Mall
027-001-003	07/19/07	2262	Shattuck way Assoc.	\$98,936.00	\$991.00	121 Shattuck Way
033-tradeport	07/23/07	2263	Allied Cooke	\$55,000.00	\$550.00	100 Arboretum
034-003-001	07/25/07	2264	GW Management	\$850,000.00	\$7,660.00	85 Gosling Rd
034-003-001	07/26/07	app fee	Progressive ae		\$100.00	85 Gosling Rd
019-009-000	08/02/07	demo	McCosker	demo	\$75.00	Beane Farm
010-024-000	08/07/07	2265	Sullivan Const.	\$15,000.00	\$105.00	411 Fox Pt Rd
010-017-000	07/07/07	2266	Sullivan Const.	\$16,000.00	\$112.00	233 Fox Pt Rd
024-006-000	08/07/07	2267	Coastal Remodeling		n/a	Library Town
034-003-000	08/08/07	2268	McM USA	\$400,000.00	\$3,600.00	Crossings Mall
018-008-000a	08/13/07	2269	Steve Jacques	\$2,500.00	\$25.00	47 Fox Pt Rd
034-003-001	08/14/07	sign	Portsmouth Sign	\$23,000.00	\$307.00	Toys R us
027-011-000 spG13	08/23/07	2270	Retail Const Serv	\$296,000.00	\$2,664.00	Fox Run Mall

<u>Map # Lot</u>	<u>Date</u>	<u>Permit #</u>	<u>Permit Issued to</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Address</u>
027-003-000	08/30/07	sign	Classic Signs	\$13,670.00	\$226.00	TD Banknorth
034-003-000	08/30/07	sign	Batten Bros.	app fee	\$100.00	Crossings Mall
034-003-000	08/30/07	sign	Batten Bros.	\$5,000.00	\$45.00	Crossings Mall
034-003-000 sp5B	09/04/07	app fee	Cold Stone Cream		\$100.00	Crossings Mall
023-032-000	09/05/07	2271	Thomas Hazelton	\$5,000.00	\$35.00	44 Welsh Cove
034-003-000	09/11/07	2272	Chipotle Grill	\$250,000.00	\$2,250.00	Crossings Mall
027-001-003	09/13/07	sign	Classic Signs		\$109.00	121 Shattuck Way
011-014-004	09/14/07	2274	Marc DeLorme	shed	\$25.00	6 Beane lane
034-003-000	09/17/07	2275	Robert Perry	\$125,000.00	\$1,125.00	Crossings Mall
010-022-000	09/17/07	2276	Northeast Noise Abt	\$23,000.00	\$161.00	31 Little Bay Rd
010-023-000	09/17/07	2277	Northeast Noise Abt	\$18,000.00	\$126.00	55 Little Bay Rd
010-021-000	09/17/07	2278	Northeast Noise Abt	\$21,500.00	\$150.00	23 Little Bay Rd
010-023-000a	09/17/07	2279	Northeast Noise Abt	\$19,000.00	\$133.00	65 Little Bay Rd
009-003-000	09/17/07	2280	Northeast Noise Abt 2 Way	\$18,500.00	\$129.00	71 Little Bay Rd
019-003-000	09/25/07	2281	Communications	\$60,000.00	\$154.00	23 River Rd
027-022-000	09/27/07	2282	Bernier Corp	\$300,000.00	\$2,800.00	25 Piscataqua Dr
023-019-000	10/09/07	2283	LuLu Pickering	\$20,000.00	\$140.00	293 Little Bay Rd
034-003-001	10/15/07	sign	Portsmouth Sign	\$2,000.00	\$118.00	85 Gosling Rd
027-001-003	10/23/07	2284	Opeechee Const	\$43,000.00	\$487.00	121 Shattuck Way
013-003-000	10/23/07	2285	Daniel Doucette	\$26,000.00	\$182.00	115 Shattuck way
019-001-000	11/05/07	2286	Hyder Prop.	\$21,000.00	\$289.00	25 Fox Run Rd
033-tradeport	11/14/07	2288	Allied Cooke	\$17,000.00	\$235.00	100 Arboretum
027-011-000	11/15/07	sign	Barlo signs	\$4,000.00	\$136.00	Crossings Mall
034-003-000	11/28/07	sign	Barlo signs	\$2,000.00	\$118.00	Crossings Mall
034-003-000	11/28/07	sign	Barlo signs	\$3,000.00	\$127.00	Crossings Mall 2299 Woodbury Ave
019-009-000	11/28/07	2289	JF McCosker	\$30,000.00	\$370.00	
024-008-000	12/18/07	2290	Craig Hanlock	\$22,000.00	\$154.00	375 Little Bay Rd
027-011-000	12/20/07	app fee	Victoria's Secret	app fee	\$100.00	Fox Run Mall
				\$8,012,181.00	\$76,958.35	

Cemetery Report

Another year has passed, just like last year, and we have eleven new residents buried in our town cemetery, same as last year. Amazing that this number is so constant year to year.

This year computerization of all past burials was completed and an alphabetical listing of 2,808 names are available to anyone tracing their ancestry or burial plots at the Langdon Library. There are more Pickerings buried in our town cemetery than there are dandelions growing in the springtime.

The cemetery grounds are maintained nicely by John Newick throughout the season, no easy job going over so many irregular lots or trimming around so many monuments.

No new plans or projects are contemplated for 2008, but opinions and suggestions are most welcome.

Best wishes to all for 2008.

Clifford N. Abbott

Cemetery Committee Member

Newington Conservation Commission

The Conservation Commission set a number of ambitious goals for the year related to its statutory mandate to ensure “proper utilization and protection of the natural resources and for the protection of watershed resources” under RSA 36-A. These goals included the following:

- Complete a study of **Rare and Endangered Species** and their habitats.
- Propose amendments to Newington’s site plan regulations to address **Stormwater Pollution**.
- **Expand recycling**, including curbside recycling and recycling of materials such as cardboard.
- Pursue opportunities for **land conservation and protection**.

In addition, the Commission continued to review and provide comments on **proposed development projects**. This report summarizes the Commission’s activities in each of these areas:

Rare and Endangered Species.

On April 20, 2007, the Commission approved a proposal from West Environmental to prepare a survey report of rare and endangered species habitat in Newington for a cost of \$6,850. The Commission expects to use the report as a resource to protect wildlife habitat and prioritize conservation efforts in those areas.

Some recent reports have assigned Newington a relatively low conservation value. For example, an August 2006 report entitled *The Land Conservation Plan For New Hampshire’s Coastal Watersheds* prepared by the Nature Conservancy and others¹ rated the Fabian Point area as a “core” area for conservation, but gave the remainder of Newington no conservation priority. The Town’s low priority is primarily a result of limited data available. It does not demonstrate the absence of significant wildlife habitat.

The Commission expects that the final report will assist the Commission’s efforts to obtain funding and conserve lands in the future. West Environmental presented a draft report to the Commission on January 10, 2008 expects to complete the report after additional field work in 2008.

Stormwater Pollution.

Stormwater runoff from urbanized (i.e. paved) areas is the leading source of non-point pollution in New Hampshire.² Reports by the NHDES have shown that surface water quality declines sharply when *as little as 10%* of a watershed is covered by impervious surfaces.³ Stormwater causes pollutants and particulate matter containing heavy metals, hydrocarbons (oil and grease) and organic waste to flow directly to surface waters with little or no treatment. It also increases temperature, nutrient, turbidity and bacteria levels and reduces dissolved oxygen.

A recent study conducted by the United States Geologic Survey found that the Paul Brook watershed in Newington, is already over 40% impervious and water quality has deteriorated significantly. Stormwater has also had a significant impact on Great Bay. According to the NHDES, 2.6 square miles of tidal estuary in New Hampshire does not meet class B standards due to stormwater pollution.⁴ UNH researchers have also reported significant declines in eelgrass and oyster populations in recent years, two indicators of the health of the estuary.

In 2007, the Commission took a number of steps to address stormwater pollution, including:

1. The Commission met with representatives of the NHDES, the New Hampshire Estuaries Project and other organizations to consider amendments to Newington’s site plan regulations;

¹ The Report was commissioned by The Nature Conservancy, Society for the Protection of New Hampshire Forests, Rockingham Planning Commission, and Strafford Region Planning Commission, the New Hampshire Coastal Program and the New Hampshire Estuaries Project.

² See e.g., *Nonpoint Source Management Plan*, Table 2.3, Page 2.2.4 (October 1999).

³ See e.g., *Best Management Practices to Control Nonpoint Source Pollution: A Guide for Citizens and Town Officials*, Page 9 (January 2004); NH Estuaries Project *State of the Estuaries 2006*; Deacon et al., *Effects of Urbanization on Stream Quality at Selected Sites in the Seacoast Region in New Hampshire, 2001–03*.

⁴ 2004 Section 305(b) and 303(d) Surface Water Quality Report, Table 3-5, Page 3-10 (March 31, 2004)

2. The Commission revised its *Guidelines For Commercial and Industrial Landscape Maintenance Plans* to incorporate low-impact development (LID)⁵ concepts; and
3. The Commission promoted the use of LID on projects before the NHDES and the Planning Board.

The departure of technical staff and other factors limited the Commission's progress on proposing amendments to Newington's site plan regulations. However, the Commission had some success commenting on proposals pending before the Planning Board and the NHDES. For example, based on the Commission's comments, the Great Bay Associates warehouse project will use a containment swale and the Tycom hotel project will use "bioretention areas" also known as "rain gardens" to capture and infiltrate runoff from parking lots. Both of these projects will reduce the impact of stormwater that would otherwise discharge to Paul Brook, a nearby wetland system that has been heavily degraded by development.

Recycling in Newington.

The Commission began to investigate options to expand recycling in Newington. Commission member Michelle Lozuaway participated in a work group sponsored by the City of Portsmouth to establish a regional recycling program. The program is in its early stages and is intended to provide information on waste disposal problems, recycling and its benefits. It is hoped that a regional approach will provide greater economies of scale and the ability to share costs for professional services.

Land Conservation

In 2007, the Commission sought to use its conservation fund to protect the boiling springs prime wetland on Little Bay Road near the Town's transfer station. The Commission understood that the Pease Development Authority (PDA) intended to acquire the property and mine its sand and gravel deposits. Because a sand and gravel operation could adversely impact the wetland and have other adverse impacts on the Town, the Commission offered \$150,000 to the PDA and later to the project developers to acquire protective easement. However, neither party responded positively to the Commission's proposals. In 2007, the Commission also commissioned a conservation land evaluation for one property on Swann Island Lane at the request of the landowner.

Review of Proposed Development Projects

The Commission devoted significant time and resources to fulfilling its obligation to review and comment on proposed developments. Seven applications to dredge or fill wetlands were submitted in 2007. In addition, the Commission commented on a number of projects, such as the 100 Arboretum Drive and Great Bay Associates proposals that did not involve applications to dredge or fill wetlands.

Pease Development Authority Requests to Invalidate Newington's Prime Wetlands Designation

In 2007, a proposal was submitted by Farley White and the PDA to expand an office complex located at and known as "100 Arboretum Drive." Farley White sought local approvals from the Planning Board under PDA ordinances. The expansion involved construction of a storm water detention system within 100 feet of a wetland designated by Newington as a "prime wetland" due to its characteristics and the presence of the bulbous bittercress, an endangered plant species.

On October 19, 2007, the NHDES denied a Commission request that it issue no permits until the project obtained approvals as required by RSA 482-A:11. In denying the Commission's request, the NHDES stated that its prior approval of prime wetlands on PDA owned-land in Newington was "without force or effect under the law." On January 2, 2008, the Commission filed a petition to appeal the NHDES decision to the Wetlands Council.

The Newington Conservation Commission

Justin Richardson, Chairman;

Margaret Lamson, Vice Chairman.

Members: Dorothy Watson, George Fletcher, Jane Hislop & Michelle Lozuaway

⁵ See e.g. <http://des.nh.gov/factsheets/wmb/wmb-17.htm>; <http://www.unh.edu/erg/cstev/index.htm>

**2007 DREDGE AND FILL APPLICATIONS REVIEWED BY THE CONSERVATION
COMMISSION**

File No.	Owner Name	Location Street	Project	Comments
2007-02682	TYCOM INTEGRATED SYSTEMS INC,	SHATTUCK WAY	Impact 3900 sq. ft. of wetlands for the construction of an access road to a proposed 75 room hotel near Woodbury Ave.	The Commission recommended approval of the project with modifications, including the use of "rain gardens" to reduce storm water impacts. The application is pending before NHDES.
2007-02057	THE BAIRD TRUST, ERIN BAIRD	316 NEWINGTON ROAD	Dredge and fill a total of 2,300 sq. ft. of wetlands for construction of a driveway to a 34.4 acre single family house lot.	The Commission recommended approval of the project, which includes a 30 acre (+/-) conservation easement. The NHDES approved the project; the town (ZBA) approvals are being appealed to Superior Court by abutters.
2007-01952	FRIZZELL, KEITH	24 FOX POINT ROAD	Impact 4060 sq. ft. of wetlands for re-grading and planting of native vegetation	The Commission recommended approval. The NHDES denied the project.
2007-01514	HAZELTON, THOMAS	44 WELSH COVE DRIVE	Construct a 9'x 39' porch additional on to an existing residential home	The Commission recommended approval. The NHDES approved the project.
2007-01184	NEWINGTON, TOWN OF	FOX POINT ROAD	Repair and replacement the seawall at Fox Point and replace an existing paved boat ramp with concrete.	The Commission recommended approval. The project should improve the condition at the Fox Point Boat Launch and Picnic area. The NHDES approved the project.
2007-00760	25 PISCATAQUA DRIVE LLC (WILCOX INDUSTRIES).	25 PISCATAQUA DRIVE	Dredge and fill a total of 9,862 sq. ft. of wetlands for expansion of an existing manufacturing facility.	The Commission recommended approval of the project. The wetlands are located within the proposed expansion of Shattuck Way.
2007-00606	SPRAGUE ENERGY CORP,	126 RIVER ROAD	Repair manifold platform including encase 29 steel pilings in structural concrete jackets and related work and repairs at the terminal.	The NHDES approved the project.
2007-00440	ALLIED CONTINENTAL DEVELOPMENT GROUP,	NIMBLE HILL ROAD	Construct a 64 unit hotel with one entrance impacting 7365 sq. ft. of wetlands	The Commission requested additional information concerning storm water issues. The NHDES denied the project.

Emergency Medical Services

2007 has been an exciting and challenging year for the Fire Department's Emergency Medical Services division. Calls for service increased in 2007 over past years, with over 300 requests for medical aid.

This past year, the department finished upgrading all its Defibrillator/Monitors to machines meeting 2005 American Heart Association guidelines, culminating with the lease-purchase of the new Lifepak-12 for the ambulance. The arrival of the new defibrillator couldn't have been timelier. Within the first few hours of this piece of equipment being in service, Fire Department emergency medical technicians had a cardiac save thanks to the capabilities of both the members of this department and this machine.

In 2007, the department entered into a study program with Portsmouth Regional Hospital to help reduce the mortality rate of patients suffering from non-traumatic chest pain. In this study, all patients we encounter who complain of non-traumatic chest pain, regardless of previous cardiac history, are given a 12-lead Electro-cardiogram on scene. Using new technology available because of the LP-12, that ECG is transmitted from the scene to the hospital, where it is reviewed by a doctor in the emergency department. The goal is to reduce the wait time between onset of symptoms and the arrival time of a chest pain patient in the cath lab, where blood flow can be restored to the heart muscle in less time than in the past. The department has gone one step further. All patients complaining of chest pain or cardiac history with symptoms receive a 12-Lead ECG that is transmitted to the hospital.

Sadly, with the departure of call department member Hildi Orkin, who left in late October for new opportunities in Utah, the department has been left without a paramedic of its own. However, we still provide 24 hour Advanced Life Support, as all full-time members are EMT Intermediates, and we have mutual-aid agreements with the cities of Portsmouth and Dover, who provide paramedics as needed. We wish Hildi the best with her future endeavors.

In 2008 we hope to further our abilities to provide cutting-edge life-saving capability with the proposed purchase of new pulse oximeter, which will allow our EMT's to check the level of carbon monoxide in a person's bloodstream, providing for faster diagnosis of potential CO poisonings, and access to more definitive and specialized care to reverse the effects of CO poisoning.

It has been and remains the goal of this department to provide you our customers with the best emergency medical care on the seacoast.

Lt. Tom McQuade
E.M.S. Coordinator

Roy L. Greenleaf III
Fire Chief

Fire Department Report

2007 was another exciting and challenging year for the Fire Department, with another increase in calls over past years. Emergency calls, non-emergency requests for assistance from the public, and fire alarm details numbered 1428. Call volume breaks down as follows:

Fire: 312 calls	Ambulance: 336 calls	All other calls for service: 780 calls
Total: 1428 calls for service.		

This does not reflect the number of hours that are given by the members of the department toward training and providing C.P.R. classes, or the various community education and relations projects that are conducted each year.

The new ladder truck, which arrived in November of 2006, has proven to be a valuable and versatile asset to the department's fleet of apparatus. Its first real test under fire was in March, when it was used to quickly and efficiently suppress and extinguish a well involved fire on a boat that was in storage at Great Bay Marina. The fire was confined to the boat of origin, with damage and fire spread strictly limited.

Several members have completed specialized training in Virginia on dealing with fires on board ships, as Newington has an active port and the potential for a major fire incident on a ship is of great concern. The remaining members of the department will complete this training over the next few years.

Donations from various businesses in town have resulted in the replacement of all incoming "gate" valves on the pumps of both Engine 1, Engine 2, and Truck 1. The gate valve allows a water supply hose to be connected to the incoming suction of the pump, opened and closed safely to allow water into the pump. This prevents a "water hammer" that could potentially damage the truck, and ensures pressure surges in the hose line do not affect operations on the fire ground by safely discharging any unsafe increased water pressure onto the ground rather than through the pump to the attack hoses, creating an unsafe condition for the firefighters at the nozzles. These valves allow us to take in water from both sides of the pumps, feeding the pumps to capacity without added strain on the water supply system. The older valves were becoming outdated—the manufacturer had gone out of business, making replacement parts hard or impossible to obtain.

There have been some changes in personnel this year; the most notable was the departure of Assistant Fire Chief Dennis Cote, who left for a similar position with the North Hampton Fire Department. We wish Dennis the best of luck at his new department. The Assistant Fire Chief's position is vacant at this time and hopes are to find a replacement in the very near future. Also, we added our first full-time female firefighter/EMT with the addition of Tracy Dudgeon in December of 2007. Tracy previously worked with the Hampstead Fire Department as a firefighter/EMT, as well as for the town of Derry as a public safety dispatcher. We hope you will join us in welcoming Tracy to the Newington family. The department is currently staffed with nine full-time personnel, including the Fire Chief. Three on-call firefighters who respond as needed also supplement the department's responses to emergency incidents.

The Newington Fire & Rescue Department is a 24-hour, full-service department providing fire, rescue, and emergency medical services as well as public education and fire prevention services to the residents, businesses, and guests of Newington. Please feel free to stop by the station with any questions or concerns about what we can do for you, or simply to meet your fire service personnel and learn about the work that they do. The future is challenging. But we will face each challenge as it comes, and overcome each one to continue to serve you.

Roy L. Greenleaf III, Fire Chief

Historic District Commission

During 2007, the HDC continued to work with Greg Kirsch of Astoria Properties and other Newington Boards on the preservation and re-use of the Louis deRochemont House. A buyer, Whole Life Health, had been found; the documentation of the building was completed; the building was moved to its current location; the addition was built; and Whole Life Health opened its doors on December 3, 2007. Astoria Properties established a fund to be used to memorialize the life and work of Louis deRochemont. The Newington Historical Society, a 501(c)3 organization, was asked by the Board of Selectmen to coordinate the Louis deRochemont project.

In May the HDC, with the help of Master Gardener Nancy Cauvet and Len Thomas and his equipment and crew, implemented the plan for landscaping at the Old Town Hall. Flower barrels were installed near the front door and filled with annuals. Two gardens, separated by a walkway, were laid out in front of the building. The existing poor soil was excavated and replaced with composted manure and topsoil. Wichita blue junipers (a medium height evergreen) were planted along with smaller perennial plants in each plot. We hope that a grouping of bushes will be planted on the side of the building in subsequent years. Volunteer Garden Keepers are sought to care for these plantings. The summer program agreed to help for July and August.

During the spring, the HDC filed an application with the New Hampshire Land and Community Heritage Investment Program (LCHIP) for funds to help with the renovation and restoration of the Old Meeting House. Our Old Meeting House is the oldest meeting house in New Hampshire. The last major structural renovations were completed in the 1830's. An LCHIP grant of \$124,000 was announced in November 2007. Preliminary work has been started, but the actual renovations will begin in 2008. The three hundredth anniversary of the first meeting in the building will be in January of 2012. The restoration project is expected to be completed before that time.

The fifth year of the effort to preserve Newington's old records was completed with Brown's River Record Preservation Services. The information is also available on microfilm and CD to limit wear and tear on the books themselves. The HDC Chairman (Gail Pare) joined the Town Clerk (Jane Mazeau) at a workshop on preserving the town's Vital Records. The Secretary of State's Office provided grant money that enabled the town to purchase a fireproof cabinet to store the Vital Record books.

The HDC is willing to assist residents who are interested in historic preservation of their property, including agricultural structures. Several books were purchased from the NH Preservation Alliance with information on historic structures and lists of NH restoration trades people. Anyone wishing to borrow these may contact the HDC. Maintaining the rural, historic character of Newington is the continuing mission of the HDC. We encourage all residents to respect the rich cultural and historic character of our community.

Respectfully submitted,

Gail Pare, Chairman

Members: John Lamson, Laura Coleman, Barbara Myers - alt
Selectmen's Representative, Jan Stuart

Langdon Library Report 2007

This has been a year of transition and accomplishment at the Langdon Public Library. On the transition side, after seven years of dedicated service, library director Becky Marks announced in February she was moving back to Oklahoma to care for her parents. On March 27, you warmly welcomed me as the new director of the library. While I got settled, assistants Mary Rash and Debbie Kohlhasse greatly helped to ease the transition and took on larger and more diverse responsibilities with aplomb and enthusiasm.

As for the accomplishments, this was a busy year as our dedicated trustees have been working hard to improve the library. Following is our Top 10 list of accomplishments for the year. The Trustees and I thank the entire town for your enthusiastic support of the library as we checked these things off our to-do list.

- | | |
|---------------------------------------|---|
| 1. Spruce trees trimmed | 6. Library policy adopted |
| 2. Drip stone around foundation added | 7. Side-entry "Dog House" vestibule constructed |
| 3. Water cooler installed | 8. New door hardware installed, front and side |
| 4. New HP laser printer purchased | 9. New phone purchased |
| 5. New bulletin board purchased | 10. New light fixture over the front door installed |

In perhaps the biggest news from library this past year, we were honored to receive a grant from the Children's Literacy Foundation. On November 28, school principal Helen Rist assembled the student body while CLiF's executive director Duncan McDougall presented us with 102 brand-new children's books! The news of our award was reported in both the Foster's Daily Democrat and the Portsmouth Herald.

The Friends of the Library organization continued to support the library in a number of ways in 2007, most notably the donation of a gorgeous dictionary stand, as well as in sponsoring the Holiday Craft Fair and the Tree-Lighting/Raffle on December 11. Thanks to all members of The Friends of the Library.

The total count of patron transactions (visits, phone and e-mail requests) was 6,551 in 2007. Total item circulation was 10,077. In response to strong patron interest in movies, 41% of the items circulated were DVDs. We continue to purchase the best new feature films, often the day they are released to the public. We also began to develop a back-catalog of classic films, buying the American Film Institute's 100 Movies of All Time. Inspired by serving on the Louis deRochemont Retrospective Committee, I have also begun assembling a special collection of deRochemont films, some of which were filmed in Newington. Audio books continue to be popular, as well, and by virtue of buying into NH statewide consortium, we now have access to over 1,700 audio books downloadable via the Internet.

Looking ahead to 2008, more big changes are afoot. We will be launching a web site and upgrading our catalog/circulation system with new and improved software, which will allow patrons to search our catalog day or night on the Internet, as well as place holds and renewals on items. But beyond the "new-fangled technology" that is rapidly becoming *de rigueur* in today's modern library, the measure of any library remains the quality of its collection of "good old-fashioned books." I have instituted a new book-buying program through my preferred vendor where we receive the newest titles from a pre-selected list of our favorite authors, automatically. This helps to ensure that we will have the hottest new books ready to circulate as soon as the bookstores have them for sale.

And last but certainly not least, the Langdon Library continues to serve as an important community center of the town, where people can meet, have a cup of coffee, a piece of chocolate, work on a jigsaw puzzle, and chat with neighbors.

On behalf of: Blake Staude, Trustee Chairman; Dorothy Noseworthy, Trustee Treasurer; Julie Biron, Trustee Secretary; Mary Rash, Assistant Librarian; Debbie Kohlhasse, Library Assistant

Respectfully submitted,
D. Scott Campbell, Library Director

Newington Mosquito Control

From June until early September our crews were very busy trying to cope with normal freshwater and saltwater mosquito breeding. Our road spraying program was expanded to include various requests from town residents. Mosquitoes were collected throughout town from June through early October and brought to the state health laboratory in Concord for disease testing. No positive mosquitoes were collected in Newington in 2007. All work was completed without going over budget.

Eastern Equine Encephalitis (EEE) appeared again in New Hampshire in 2007. It was identified in mosquitoes, birds, horses, and humans primarily in southeastern and seacoast New Hampshire. Two human cases were found in the seacoast: Newfields and Hampton. More information is provided at the NH Dept. of Health and Human Services website. I am concerned that EEE has been in New Hampshire for the past five years and that human cases appear even when mosquito populations are low. It is my opinion that EEE and West Nile Virus (WNV) are endemic to our area and that we will cope with them into the foreseeable future.

West Nile Virus continues to increase its range with each passing year. WNV is very common throughout the United States. Nationally, there were over 3,500 documented human cases in 2007. It remains a mystery as to where and why future WNV human cases will occur. Large human outbreaks have occurred in areas with little mosquito breeding habitat.

In 2007, we concentrated upon controlling the mosquitoes considered primary vectors of EEE and WNV. Various freshwater habitats were included - roadside ditches, stormwater basins, and flooded fields. There is a new mosquito in our area called "japonicus". Japonicus has been identified by us in Newington since 2002. It is a mosquito that breeds in the stagnant water of containers such as tree holes, tires, cans, pool covers, clogged gutters, bird baths and similar habitats capable of holding rainwater for extended periods of time. Japonicus is prevalent in catch basins and stormwater basins. This mosquito is a priority for mosquito control programs throughout North America, since it is an excellent vector of EEE and WNV and other human diseases.

In 2008, we plan to continue to identify and control wetland habitats associated with EEE and WNV mosquitoes. The primary vector species for EEE in our area is found in red maple swamps and woodland pools. Both of these wetland types are very common in Newington. We will continue our mosquito testing program and work closely with the NH DHHS (Health Department) regarding the status of EEE and WNV in our area.

Mosquito control programs are expanding in New Hampshire and Maine as a result of EEE in our area. Mosquito control is being completed in Newington's adjacent communities - Greenland, Portsmouth, Newmarket, Madbury and Dover. Durham is considering a program for 2008. In fact, nearly every community in Rockingham County will have a community mosquito control program in 2008. Newington has an advantage over other communities in already having an established mosquito control program. EEE and WNV may be here to stay, but the odds of human incidence can be reduced dramatically with a comprehensive mosquito control program.

Michael Morrison, Entomologist
Municipal Pest Management Services, Inc.

Report of the Planning Board

During the year 2007, the Planning Board took the following actions:

- Approved a proposal to convert the Happy Wheels skating rink into a VIP parts, tires and service facility;
- Spent many hours listening to a proposal for a hotel adjacent the Exxon station. The application was eventually withdrawn;
- Approved a proposal to re-configure the parking lot at Rockingham Electric;
- Responded to a request from a Dover youth group to prohibit the sale of drug paraphernalia at the Fox Run Mall;
- Approved a request by the estate of Barbara Baird for a 2-lot subdivision at 316 Newington Road;
- Approved a request by Wilcox Industries to expand their industrial facility at 25 Piscataqua Drive;
- Approved a request by Texas Roadhouse to construct a restaurant at the corner of Woodbury Ave and Fox Run Road;
- Reviewed the draft Environmental Impact Statement for the proposed Spaulding Turnpike expansion;
- Approved the re-location of the Louis deRochemont House;
- Approved the proposal to establish a Chipoltes and Cold Stone Creamery at the Crossings at Fox Run;
- Reviewed a proposal by King Weinstein to expand a parking lot at 177 Shattuck Way;
- Approved a proposal by Sprague Energy to expand a parking lot at 372 Shattuck Way;
- Approved a proposal for a 75-room hotel immediately north of the former Pizzeria Uno;
- Approved a proposal for a 136,000 square foot industrial building at 120 Shattuck Way; and
- Approved a 69,000 square foot expansion of the office building at 100 Arboretum Dr.

The board also worked extensively on updating the town's Master Plan. As always the Planning Board welcomes your comments, and attendance at our meetings.

Respectfully submitted,
Denis Hebert, Chair

Newington Police Department

During 2007, the Police Department recorded 111,244 miles on our seven vehicles and received 2,951 complaints and calls for assistance. Investigations by the Department's officers included 254 criminal cases, four missing persons, and 53 animal complaints, resulting in 151 criminal arrests.

Highway safety efforts by Newington officers resulted in 43 motor vehicle arrests, 456 summonses, and 2,013 motor vehicle warnings. Officers assisted 113 motorists while on routine patrol and provided assistance to other officers 217 times. During 2007, there was one fatal motor vehicle accident, 36 personal injury motor vehicle accidents, and 272 property damage accidents.

Police activity resulted in 566 cases being prepared for the Portsmouth District Court or the Rockingham County Superior Court.

Officers responded to 315 burglar alarms and assisted the fire department with fire and ambulance calls on 63 occasions. During 2007, five motor vehicles were stolen in Newington. Property other than motor vehicles, valued at \$127,747, was reported stolen in Newington, while recovered property totaled \$12,529.

Areas of interest for the Police Department in 2007 and 2008 include the Great Bay Wildlife Refuge, which will lose its only full-time U.S. Fish and Wildlife staff member on January 31, 2008. It remains unclear as to how this will affect the Police Department. However, it will certainly result in increased patrols in that area. The Department will introduce the use of video cameras in its four patrol cars. The cameras were purchased using a grant from the NH Highway Safety Agency and will be used to record valuable evidence, as well as protect the officers and the Town from unwarranted civil action.

The Department remains fully staffed by ten full-time officers, three part-time officers and one full-time administrative assistant. Once again, we have a stable year without the loss of any officers.

I would like to thank Police Commissioners Douglas Ross, Paul Kent, Jack Hoyt and all the members of the Police Department for their dedicated service during 2007. We appreciate the support of the Newington residents and once again ask for assistance in keeping Newington safe. I encourage you to contact the department with any questions or concerns you may have.

Respectfully submitted
Chief Jon D. Tretter

Recreation Committee

Year 2007 was a busy year for the Newington Recreation Committee. We finished the year under budget again, and we accomplished this while providing these services:

- 1) Town Easter Egg hunt for all children, - This year we utilized a new format of specialized marketing for this event, the postcard sized and event specific mailer. This was extremely successful and resulted in participation by more children than we have had in years.
- 2) A Children's play presented at the Old Town Hall.
- 3) The new tennis courts were open for business again in 2007 with new practice balls, a practice backstop and tennis ball machine. The courts were very busy this spring, summer and fall with Newington residents of all ages and skill levels enjoying the new courts.
- 4) The Portsmouth Voucher Program was used more this year than last as word is continuing to spread. For those few still unaware, this program allows any Newington resident to participate in any Portsmouth recreation program that is open to non-Portsmouth residents and Newington recreation will reimburse them 100% of the price difference between the cost to a Portsmouth resident and a non-resident. This program more than doubles our recreation options to Newington residents. In 2007 our townspeople enjoyed swimming lessons, square dancing, guided trips and continuing education through this program.
- 5) Our reduced cost Movie Passes were once again a hit! This service usually picks up around the Holidays, but these reduced price tickets are available at the town hall all year long. Enjoy!
- 6) Septemberfest 2007 saw the largest turnout in years! Once again the weather was perfect. We provided the food and drink and our residents provided the definition of community. In addition to the food and drink, Newington rec. also entertained with a clown, face painting, pony rides, and a bouncy castle for the youngsters. Members of the Piscataqua River Brass provided music in the afternoon – thank you Luanne O'Reilly - and there was a DJ with dancing into the night.
- 7) New Benches were installed about town as well. The trails along Fox Point now have five granite benches on which to rest and enjoy the views of the Marina and Little Bay, even looking into Great Bay.
- 8) The new and improved baseball field that was re-opened in the spring of 2006 saw improvements as well. The recreation committee had the field replanted, the base lines edged, the infield mix done, the base lines redone with new material and new benches for the players.
- 9) Trail maintenance on our walking, snowshoeing and cross country skiing trails throughout town continued in 2007.
- 10) Newington recreation is also proud to have provided the summer program again for children in town, and this year we were able to move the program back into Newington. The program provided great summer memories to many of our children right here in their own home town. Thanks to Jack O'Reilly for helping this program back in town in '07.

- 11) Let's not forget the Holiday Lighting Contest and party at the Old Town Hall. This event was a great success. This was only the third year of this event and done with the Selectmen. In addition to the lighting contest with award plaques, we provided horse-drawn wagon rides around town. Thank you to the firemen who volunteered to add safety to the evening's fun. There was also catered food, both hot and cold appetizers, hot and cold drinks. And great holiday music was provided by a talented ensemble of musicians, thank you again to Luanne O'Reilly .
- 12) In 2007, pieces of playground equipment were repaired and brought up to current safety inspection levels behind the Old Town Hall. We now have a nice, fun and safe playground behind this newly renovated building.
- 13) The basketball courts in South Newington and behind the school both saw some repair this year. All lines were repainted and new nets were hung.

We do have openings for new members in coming year, so if interested, please come see us.

In 2008 watch for more improvements to our town's recreation facilities and direct event specific mailings for our committee informing our town residents of more special events.

Now GO PLAY!!

Submitted by the Newington Recreation Committee

Peter MacDonald – Chairman
Keith Frizzell – Vice Chairman
Darryl Brown
Brian Haberstroh
Sue Carroll
Chris Bellmare

Newington Sewer Commission
Statement of Revenues & Expenditures
2007

Opening Balance January 1, 2007..... \$ 106,021.29

Receipts:

Sewer Assessments (19 Reports).....	\$ 668,317.21
Reimbursements.....	\$ 4,902.00
Sale of Scrap Metal.....	\$ 375.00
Misc. Income.....	\$ 75.00
Transfers from General Fund Account.....	\$ 8,900.00
Transfers from Money Market.....	\$ 210,000.00
Interest Earned.....	\$ 6,480.01

Total Receipts..... \$ 899,049.22

Disbursements:

Salaries.....	\$ 10,800.00
Town Services.....	\$ 750.00
Audit.....	\$ 1,200.00
Operations Contract.....	\$ 397,592.00
Plant / Vehicle Insurance.....	\$ 3,988.00
Major Maintenance.....	\$ 216,224.58
Sludge Disposal.....	\$ 43,839.91
Engineering & Testing.....	\$ 11,792.57
Reimburse Town – Error in Deposit.....	\$ 75.00
Transfers to General Fund Account.....	\$ 143,431.10

Total Disbursements..... (\$ 829,693.16)

Closing Balance December 31, 2007..... \$ 175,377.35

Newington Sewer Commission
Statement of Accounts
2007

Checking Account

Opening Balance January 1, 2007.....	\$ 106,021.29
Receipts.....	\$ 892,569.21
Disbursements.....	(\$ 829,693.16)
Interest Earned.....	\$ 6,480.01
Closing Balance December 31, 2007.....	\$ 175,377.35

General Fund Account

Opening Balance January 1, 2007.....	\$ 368,970.81
Deposits.....	\$ 143,431.10
Withdrawals.....	(\$ 8,900.00)
Interest Earned.....	\$ 19,703.84
Closing Balance December 31, 2007.....	\$ 523,205.75

Enterprise Fund Account

Opening Balance January 1, 2007.....	\$ 693,495.29
Deposits.....	\$ 0.00
Withdrawals.....	(\$ 210,000.00)
Interest Earned.....	\$ 24,172.00
Closing Balance December 31, 2007.....	\$ 507,667.29

Sewer Assessments

Levy of 2007

DR

Sewer assessments committed to Collector (1st billing)	\$	415,624.00
Sewer assessments committed to Collector (2nd billing)	\$	261,299.00
Assessment adjustment	\$	<u>8,758.00</u>
Total Warrants	\$	685,681.00
Septic fees and hookups charged	\$	<u>965.00</u>
TOTAL	\$	686,646.00

CR

Remittances to Treasurer:

Assessments	\$	657,010.00
Septic fees and hookups collected	\$	965.00
2006 Assessments	\$	11,105.00
2006 Interest Collected	\$	<u>202.21</u>
TOTAL	\$	668,317.21
2006 Uncollected assessments	\$	5,847.00
2007 Uncollected assessments	\$	26,238.00

Langdon Library Hours

The Langdon Library hours are as follows:

Tuesday	3 p.m. to 8 p.m.	Wednesday	12 noon to 5 p.m.
Thursday	10 a.m. to 5 p.m.	Friday	10 a.m. to 5 p.m.
Saturday	10 a.m. to 3 p.m.		

Town Office Hours and Holiday Schedule

The Newington Town Offices are open Monday through Friday 9 a.m. to 4:30 p.m.

The Building Department is open Monday through Thursday 7 a.m. to 4 p.m..

The Town Clerk/Tax Collector's Office is open Tuesday, Wednesday and Thursday, 10 a.m. to 3 p.m.

New Year's Day	Tuesday, January 1, 2008
Martin Luther King Day	Monday, January 21, 2008
Presidents Day	Monday, February 18, 2008
Memorial Day	Monday, May 26, 2008
Independence Day	Friday, July 4, 2008
Labor Day	Monday, September 1, 2008
Columbus Day	Monday, October 13, 2008
Veteran's Day	Tuesday, November 11, 2008
Thanksgiving	Thursday, November 27, 2008
Day after Thanksgiving	Friday, November 28, 2008
Christmas Day	Thursday, December 25, 2008

Transfer Station

Hours: May – October: Saturdays, 9 a.m. – 3 p.m. November – April: Saturdays, 9 a.m. - 1 p.m.

The transfer station is available to residents for disposal of items not accepted on Wednesday's curbside collection, and is not available for use by businesses, including businesses on residential sites. For cleanup of residential properties and residential construction, it is the responsibility of the property owner to contract with a private collector.

The following materials are accepted:

Cardboard (collapsed) – Electronics – Metal – Wood (see listing of prohibited woods below)
Tires - Bulky unwanted items such as furniture, mattresses, bureaus
Appliances – Brush – Stumps

The following materials are prohibited:

Household garbage – Sealed containers of any kind – Stones – Cement/cement blocks
Hazardous waste products of any kind – Air conditioners – Gas – Oil
NO painted wood, only unpainted wood may be placed in the chipping pile
NO chemically treated wood, including wood products treated with preservatives (see attendant for a separate disposal location for this type of treated wood)
Engines are accepted but must be drained with all caps/plugs removed
Liquids (paint cans are accepted provided covers are removed and remaining paint has dried)

Town Garage Recycle Area

Please take special care to place items in their respective slots.

Acceptable: **Glass** – clear, brown, green, blue. **Plastics** – PET, HDPE, soft drink and liquor bottles, oil and anti-freeze containers, milk, water and juice jugs, laundry detergent and bleach bottles. **Cans/containers** – aluminum cans (soft drink, juice, beverage), steel (tin and soup cans), aluminum pie tins and foil, aerosol cans (empty – non paint or pesticide) **Paper** – newspaper, magazines, ads, phone books

Unacceptable: **Glass** – ceramic cups/plates, drinking glasses, heat resistant ovenware, light bulbs, mirror or window glass. **Plastics** – Grocery bags, sandwich bags, needles, five gallon pails, brittle dairy food containers, lids and caps, plastic silverware or glasses. **Cans** – Paint cans, gas cans, any containers which previously contained a hazardous or toxic material. **Cardboard** – only collected at the Town Transfer Station.

Town Building Use Fees

Key Pickup Monday – Friday: 9 a.m. – 4:30 p.m.

Town Hall and the Old Town Hall are available for rental to residents and resident commercial and industrial businesses only.

Please call the Town Hall for a complete listing of all rental requirements.

Town Hall:

Residential Hall Rental Fee: \$75
Hall & Kitchen Rental Fee: \$150

Commercial/Industrial Hall Rental Fee: \$350
(commercial/industrial limited to ten rentals per year)

Old Town Hall:

Residential Kitchen Rental: \$50
Residential 2nd Floor Hall: \$50
Residential 2nd Floor & Kitchen: \$100

Commercial Kitchen Rental: \$200
Commercial 2nd Floor Hall: \$200
Commercial 2nd Floor & Kitchen: \$300

Fox Point and Old Town Hall Grove Picnic Area:

No charge. Fox Point is available to residents only – no commercial/industrial use. Please check in at the Town Hall regarding trash cans, picnic tables, gate, and restroom availability.

Payment is required when filing application.

Applications available online at www.newington.nh.us or at the Town Hall

Criteria for Waiving Fees for Facilities:

Any Educational Workshop or Training Session offered to benefit people or positions with the Town of Newington – FEE WAIVED

Any Youth gathering/banquet/ceremony whereas at least one person who is a participant of such group is a resident of Newington – FEE WAIVED

Any non-profit agency (non-profit or Tax Exempt certificate must be shown) who are conducting a meeting or offer to provide an educational or health benefit to a town position or resident (s). – FEE WAIVED

All Funeral Receptions for deceased Newington Residents (or their family members) - FEE WAIVED

Note:

Excluding Youth Activities - Even for non-profits, if the event is a holiday party, dance, or other social gathering, etc and not providing an educational or health benefit, then a minimal fee of \$100.00 is applicable

A play/concert/production/birthday party/wedding, etc – For set up and rehearsal bookings - when multiple nights are needed but not necessarily for the production or event – the usual ‘room rental’ fee applies.

Per our Insurance company - When commercial agencies or non profits hold an event, a certificate of Insurance with the Town being named as additionally insured is required.

Vital Statistics

BIRTHS 2007

<u>Child's Name</u>	<u>Date of Birth</u>	<u>Father's Name</u>	<u>Mother's Name</u>
Chick, Amelia Perrin	2/06/2007	Chick, Shane	Cothran Chick, Perrin
Bellmare, Prudence Alda	3/12/2007	Bellmare, Christopher	Bellmare, Christa
Naber-Evans, William Quinten	4/7/2007	Evans, William	Naber, Karrie
Velsher, Johan Abram	4/12/2007	Velsher, Michael	Velsher-Hurd, Melissa
Klanchesser, Sophia Elizabeth	4/16/2007	Klanchesser, John	Klanchesser, Gail

MARRIAGES 2007

<u>Date of Marriage</u>	<u>Name of Groom</u> <u>Name of Bride</u>	<u>Place of Residence</u>
7/07/2007	Poulin, Steven M. Serry, Kristen M.	Newington, NH Portsmouth, NH
7/28/2007	Frank, Francis A. Ronnquist, Carla J.	Newington, NH Newington, NH
8/19/2007	Kim, Benedict Y. Lebell, Suzanne L.	Canton, OH Newington, NH
9/15/2007	Hernandez, Jon Spinney, Tiffany A.	Newington, NH Newington, NH
9/22/2007	Hislop, Daniel H. Johnson, Kimberly S.	Newington, NH Newington, NH
10/5/2007	Murray, William J. McCarthy, Erin A.	Newington, NH Portsmouth, NH

DEATHS AND INTERMENTS 200

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>
1/10/2007	Florence Pettibone	Exeter, NH
1/25/2007	Joyce Libby	Newington, NH
2/02/2007	Kennard Miller Palfrey, Sr.	Franklin, NH
2/14/2007	Robert Lewis Hunkins	Portsmouth, NH
3/12/2007	Phillip Toomire	Newington, NH
3/30/2007	Douglas Reed	Portsmouth, NH
4/14/2007	Peter Grimbilas	Portsmouth, NH
5/11/2007	Gene Minicucci	Dover, NH
6/5/2007	Lydia Frink	Portsmouth, NH
6/12/2007	Elizabeth Mitrook	Portsmouth, NH
10/20/2007	Mary Yeaton	Rye, NH

**ANNUAL REPORTS OF THE
NEWINGTON SCHOOL DISTRICT**
Newington, New Hampshire

Fiscal year July 1, 2006 to June 30, 2007

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 13 and 24, 2007, District Meeting
Result of the vote of March 24, 2007
Warrants
Budget for 2008/2009
Treasurer's Report
School Board's Report
Superintendent's Report
Newington Public School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
School District Census for 2007
Teachers and Staff
Auditor's Report

SCHOOL DISTRICT OFFICIALS

School Board Member	Jack Anderson.....	2009
	Deirdre Link.....	2008
	Helen Maldini.....	2010
Moderator.....	Ruth K. Fletcher.....	2009
Clerk.....	Jane Mazeau.....	2008
Treasurer.....	Luanne O'Reilly.....	2009

Superintendent of Schools – George A. Cushing

Newington School District Meeting Minutes and 2006 Warrant

Moderator Ruth K. Fletcher called the meeting to order at 11:00 AM March 13, 2007.

The ballot boxes were shown to be empty and then locked.

Moderator Fletcher read the Newington School District Warrant for the election of a School Board Member for three years, School District Clerk for two years.

The business portion of the meeting to act on Article 1 through 5 will resume on Saturday March 17, 2007. The March 17, 2007 meeting was postponed until March 24, 2007 due to inclement weather.

The Absentee ballots were opened at 2:30 PM, the names were read for the ballot clerks and the Assistant Moderator deposited the Absentee ballots in the ballot box.

At 7:00 PM after determining that there was no one present who wished to vote, Moderator Fletcher declared the polls closed. The meeting was adjourned until Saturday, March 24, 2007.

On Saturday March 24, 2007, at 1:00 PM Moderator Fletcher opened the School District meeting in Newington Town Hall. She read the Moderator rules for Town Meeting. She then asked if anyone objected to her not reading the whole warrant. There being no objections, she proceeded to read the following:

NEWINGTON SCHOOL DISTRICT WARRANT 2007 THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 17, 2007 (CHANGED TO MARCH 24, 2007 DUE TO INCLEMENT WEATHER) AT 1:00 PM TO ACT UPON THE FOLLOWING:

NOTICE: To see if the Newington Officers are to be elected at the Town Meeting, Tuesday, March 13, 2007. Polls will be open at 11:00 AM and will not close before 7:00 PM in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.

Article 1. To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$1,776,999 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends \$1,776,999. This article does not include appropriations voted in other warrant articles. (Majority vote required)

Moved by Gail Pare seconded by Jack O'Reilly. She asked if there was any discussion on the article. There being no discussion she called for the vote. Motion carries

Article 2: To see if the Newington School District will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Newington School Board and the Association of Coastal Teachers/Newington which calls for the following increases in salaries and benefits at the current staffing levels:

<u>YEAR</u>	<u>ESTIMATED INCREASE</u>
2007-08:	\$22,394
2008-09:	\$10,562 - \$21,364
2009-10:	\$10,591 - \$22,216

and further to raise and appropriate the sum of Twenty-two thousand three hundred ninety-four dollars (\$22,394.) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Newington School Board and Newington Budget Committee recommend this appropriation.

Moved by Gail Pare seconded by Paula Knox. She asked if there was any discussion on this article. No discussion so she called for the vote. Motion carries

Article 3: Shall the Newington School District, if Article 2 is defeated, authorize the Newington School Board to call one special meeting, at its option, to address Article 2 cost items only?

Does not apply because Article #2 was not defeated.

Article 4: To hear the reports of agents, auditors, committees and/or officers therefore chosen, and pass any vote relating thereto.

Moved by Granville Knox seconded by Marie Rines. She asked if there was any discussion the this article. There being no discussion she called for the vote. Motion carries.

Article 5: To transact any further business that may legally come before the meeting.

Moved by Gail Klanchesser seconded by Candace Cantalupo. She called for any discussion. There was no discussion and no further business to discuss. Motion carries

Given under our hands and seals at said Newington this 19th day of February 2007.

Signed by Helen Maldini and Deidre Link, Newington School Board.

A true copy of warrant – Attest: Helen Maldini and Deidre Link, Newington School Board.

Meeting was adjourned at 1:14 PM

A true copy attest: W. Jane Mazcau, School District Clerk

Newington School District Election **March 13, 2007 – Election Results**

School Board Member – three years: Helen Maldini 211 votes

School District Clerk – three years: W. Jane Mazcau – 12 write-in

NEWINGTON SCHOOL DISTRICT

2008

The State of New Hampshire

To the Inhabitants of the School District of the Town of Newington, in the County of Rockingham and State of New Hampshire, qualified to vote upon district affairs:

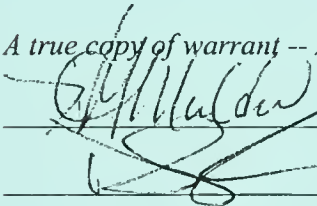
You are hereby notified to meet at the Newington Town Hall in said District on Tuesday, March 11, 2008, at 11:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

1. To choose one (1) Member of the School Board for the ensuing three years.
3. To choose a Clerk for the ensuing three years.

NOTICE: The foregoing procedure calling for election of your district officers at the annual meeting was adopted by the district at its 1962 meeting.

Given under our hands and seals at said Newington this 12th day of February 2008.

A true copy of warrant -- Attest


_____
Newington School Board

NEWINGTON SCHOOL DISTRICT WARRANT

2008

The State of New Hampshire

To the Inhabitants of the School District of Newington in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE NEWINGTON TOWN HALL IN SAID DISTRICT ON SATURDAY, MARCH 15, 2008, AT 1:00 P.M. TO ACT UPON THE FOLLOWING:**

NOTICE: *School District Officers are to be elected at the Town Meeting, Tuesday, March 11, 2008. Polls will be open at 11:00 a.m. and will not close before 7:00 p.m. in accordance with the statutory procedure adopted by the District at its February 28, 1962, annual meeting.*

Article 1: To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$1,812,592 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends \$1,812,592. This article does not include appropriations voted in other warrant articles. (Majority vote required)

This article is recommended by the Newington Budget Committee by a vote of 8 to 0.

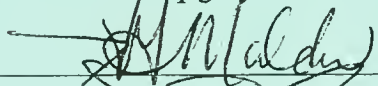
This article is recommended by the Newington School Board by a vote of 3 to 0.


Article 2: To hear the reports of agents, auditors, committees and/or officers therefore chosen, and pass any vote relating thereto.

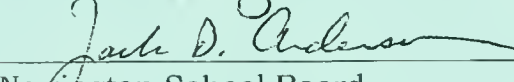
Article 3: To transact any further business that may legally come before the meeting.

Given under our hands and seals at said Newington this 12th day of February 2008.

A true/copy of warrant – Attest:







Jack D. Anderson
Newington School Board

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Newington, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2008 to June 30, 2009

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): February 11, 2008

BUDGET COMMITTEE

Please sign in ink.

Larry Wall

Dan Lodi

Jack O'Reilly

Tom Benson

W. Malden

Russell P. Cook

Sue Lanchester

John J. Lemson

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		OP Bud. WARR. ART.#	Expenditures for Year 7/1/06 to 6/30/07	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuling Fiscal Year		Budget Committee's Approp. Ensuling Fiscal Year	
Acct.#					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
INSTRUCTION (1000-1999)								
1100-1199	Regular Programs		868,511	903,471	952,422		952,422	
1200-1299	Special Programs		137,338	159,020	112,863		112,863	
1300-1399	Vocational Programs							
1400-1499	Other Programs		14,642	25,865	33,176		33,176	
1600-1699	Non-Public Programs							
1800-1899	Adult & Community Programs			1,000	400		400	
SUPPORT SERVICES (2000-2999)								
2000-2199	Student Support Services		60,339	55,250	52,645		52,645	
2200-2299	Instructional Staff Services		27,565	24,829	22,500		22,500	
General Administration								
2310-2319	School Board Contingency							
2310-2319	Other School Board		19,489	17,334	24,110		24,110	
Executive Administration								
2320-310	SAU Management Services		108,427	119,160	114,606		114,606	
2320-2399	All Other Administration							
2400-2499	School Administration Service		95,746	101,766	106,167		106,167	
2500-2599	Business		1,438	2,000	1,800		1,800	
2600-2699	Operation & Maintenance of Plant		83,033	91,482	91,435		91,435	
2700-2799	Student Transportation		44,066	45,375	46,561		46,561	
2800-2999	Support Service Central & Other		197,705	225,216	220,656		220,656	
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		95,314	1,500	1,500		1,500	

1

2

3

4

5

6

7

8

9

Acctl.#	PURPOSE OF APPROPRIATIONS (RSA 323.V)		OP Bud WARR. ART.#	Expenditures for Year 7/1/05 to 6/30/07	Appropriations Current Year As Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
						RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
OTHER OUTLAYS (5000-5999)									
5110	Debt Service - Principal				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5120	Debt Service - Interest								
FUND TRANSFERS									
5220-5221	To Food Service		21,262	21,825	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5222-5229	To Other Special Revenue		15,579	4,300				10,000	
5230-5239	To Capital Projects								
5251	To Capital Reserves (page 4)								
5252	To Expendable Trust (page 4)								
5253	To Non-Expendable Trusts								
5254	To Agency Funds								
5300-5399	Intergovernmental Agency Alloc.								
	SUPPLEMENTAL								
	DEFICIT								
	Operating Budget Total		1,790,454	1,799,393			1,812,592	0	1,812,592

5

***INDIVIDUAL WARRANT ARTICLES**

1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

MS-27

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		1,668	1,500	2,000
1600-1699	Food Service Sales		13,094	13,000	14,000
1700-1799	Student Activities		9,036	24,000	26,000
1800-1899	Community Services Activities		0	1,000	1,000
1900-1999	Other Local Sources		1,788	2,000	2,500
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		240	200	250
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants		12,927	2,300	7,500
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		3,891	3,900	4,000
4570	Disabilities Programs				
4580	Medicaid Distribution		4,003	4,700	1,500
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		75,520	180,116	70,000
	Total Estimated Revenue & Credits		122,167	232,716	128,750

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	1,799,393	1,812,592	1,812,592
Special Warrant Articles Recommended (from page 4)	0	0	0
Individual Warrant Articles Recommended (from page 4)	0	0	0
TOTAL Appropriations Recommended	1,799,393	1,812,592	1,812,592
Less: Amount of Estimated Revenues & Credits (from above)	232,716	128,750	128,750
Less: Amount of Statewide Enhanced Education Tax/Grant	0	0	0
Estimated Amount of Local Taxes to be Raised For Education	1,566,677	1,683,842	1,683,842

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$169,798
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
(RSA 32:18, 19, & 32:31)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: NEWINGTON, NH

FISCAL YEAR END: JUNE 30, 2009

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (see budget MS7, 27, or 37)	1,812,592
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	0
3. Interest: Long-Term Bonds & Notes	0
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	0
5. Mandatory Assessment	114,606
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	114,606
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	1,697,986
8. Line 7 times 10%	169,798
9. Maximum allowable appropriation prior to vote (Line 1 +8)	1,982,390

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attached a copy of this completed supplemental schedule to the back of the budget form.

**REPORT OF
THE SCHOOL DISTRICT TREASURER**

Fiscal year July 1, 2006 to June 30, 2007

Cash on hand July 1, 2006.....	\$205,429.06
Received from Selectmen.....	
Current Appropriation.....	725,922.00
Deficit Appropriation.....	-
Balance of Previous Appropriation.....	-
Advance on Next Year's Appropriation.....	-
Revenue from State Sources.....	1,121,757.07
Revenue from Federal Sources.....	26,900.58
Received from Tuitions.....	-
Income from Trust	3,333.87
Funds.....	1,094.28
Received from Capital Reserve Funds.....	26,347.60
Received from all Other Sources.....	
	\$1,905,355.40
Total Receipts.....	
	2,110,784.46
Total Available for Fiscal Year.....	1,772,697.87
Less School Board Orders Paid.....	\$338,086.59
Balance on Hand June 30, 2007.....	

Luanne O'Reilly
School District Treasurer

July 11, 2007

Report of the Newington School Board

Our 2006 report highlighted the outstanding support the Newington Public School received from the entire Newington community. After another very successful and extremely productive year, the school board has again had the opportunity to reflect on the outstanding school and SAU support staff provided for the Newington Community and its students. In this report, we recognize just a few examples of their exceptional efforts and awards! We have been truly blessed in this arena.

In our fall issue of the Communicator, the Newington School Board Newsletter, we reported the N.H. Dept. of Ed. had rated our school with their highest rating possible, "Approved with Distinction". Just last year we received the highest rating possible from the New England Association of Schools and Colleges (NEASC). Achieving these high ratings would not have been possible without the superior assistance of our support staffs. The newly offered After School Enrichment Program (ASEP) has proven to be a valuable program for our community. Thanks to the efforts of Ms. Mary Calcagni, director of this exciting program, enrollment continues to be quite impressive.

In previous years, two of our teachers, Ms. Lodge and Mrs. Brown, have received Wal-Mart teacher of the year awards. This past year, our foreign language teacher, Señora Cheryl Berman, was a recipient of the prestigious Mead Fellowship Award.

At the administrative level, Principal Helen Rist was selected as a Principal of Excellence by the N.H. Principals Association. The N.H. Principals Association takes their nominations for this award quite seriously; the association came to the school for a day to thoroughly interview parents, teachers, the Superintendent, and school board members. Additionally, the NEASC association is so impressed with Mrs. Rist's accomplishments at Newington that they asked her to be one of their evaluation team's leaders, reviewing other New England Schools.

We are very proud to have such a skilled staff working for us in Newington! With Mrs. Rist's leadership, we have achieved an excellent rapport with the community via the community outreach program; new grants continue to roll in almost quarterly. Our teachers have helped boost our children's test scores to impressive levels, enrichment programs have been added without increases in taxes, children are learning with state of the art computer equipment, and obviously morale is up at the school and the community. The accomplishments of Mrs. Rist speak highly of her, her staff, and the entire Newington community. However, as exceptional as she and her staff are, they could not have accomplished so much without the help of a great SAU support staff.

At SAU 50 we are fortunate to have a top notch team working for us as well. Mrs. Mary Lyons, Director of Pupil Services, and Dr. George Cushing, Superintendent of Schools, are just two examples of leaders at the SAU office who consistently support us in Newington.

Mrs. Lyons actively works on special education issues with our special education teacher in Newington as well as Mrs. Rist and other Portsmouth Middle and High Schools special education coordinators. She has been recently re-elected for her second three year term as a commissioner on the NEASC governing council. At the state level she serves on the NH School Administrator's Association special education committee. Mrs. Lyons is a strong advocate for our children. She has been very supportive in our investigative study to tuition students into Newington Public School (this is still a work in progress).

Dr. George Cushing has been no less than phenomenal as liaison between Newington and the Portsmouth School District! He has supported our school board, Mrs. Rist, the Newington School staff, and our students at all of the schools. With every major issue that has occurred at any of the schools, day or night, 365 days a year, you can be assured that Dr. Cushing has been an advocate for our townspeople and our children! Recently Dr. Cushing was nominated by NH Governor Lynch for his third, two-year term on the Dropout Prevention Council. In this capacity Dr. Cushing represents N.H. educators in an effort to reduce New Hampshire's dropout rate. Additionally, he is on the NH Commissioner of Education's Advisory Council.

At the board level, we believe you all will agree with us, that we are at a very fortunate time in the history of Newington's students, its school and our children's educational process. And though the townspeople have been great in their past and present support, it is coupled with the support of our outstanding staff that we have achieved this level of success. We are indeed blessed!

Jack Anderson
Deirdre Link
Helen Maldini (Chairperson)
Newington School Board

“A School is a place with tomorrow inside”

Dr. George A. Cushing
Superintendent of Schools

It is my pleasure to write my eighth annual report for the residents of Newington. As we enter another presidential election year the national spotlight is once again focused on education. Each candidate has a position on issues such as No Child Left Behind (NCLB), Charter Schools, drop out/recovery initiatives, standards-based curriculum, high stakes testing, and the use of technology in education. Many opinions differ; some want to abolish NCLB, others want to strengthen the testing and accountability component of the law. How does one sort through the education rhetoric and truly know what is best for our students?

During my long career I have seen educational trends come and go. The one thing that has remained consistent over the years is that every one of our students is unique, has special talents, and does best when they are recognized as individuals, their strengths are validated and supported, and the curriculum is relevant.

In SAU #50 we have built an infrastructure that focuses on the individual child. We talk often about putting a face behind the numbers from the standardized test scores. We are a small SAU that shares a common vision and our teachers and staff support each other across school district boundaries. Our instruction is grounded in a 'whole child' belief system and not just measuring the child against a standardized test. Our towns are part of a small but growing number of New Hampshire school districts that are piloting a Follow the Child education; a vision of Dr. Lyonel Tracy, NH Commissioner of Education. This initiative works to personalize each child's education. The more authentic data we can collect to support learning and teaching for each student, the more connected students will be. This allows us to maximize each child's opportunities for success and greatly reduce the number of dropouts.

Public education was founded on the premise of developing young people into contributing members of society and citizens of the world. That goal requires a wide instructional focus. SAU #50 has resisted the temptation to dilute the rich comprehensive curriculum that we offer to focus only on standardized test items. It is in this manner that we can personalize education, give a voice to each of our students, and maintain a balanced approach to education.

Teaching is both an art and a science. We have the science at our fingertips in standardized test scores and data collection systems to design and align curriculum. The piece we can, and will, improve is knowing each of our students in a holistic way. We are in the process of developing Follow the Child indicators with which we will be able to measure the growth of each child using multiple indicators that will reflect both the *art* and the *science* of teaching and learning. These will include academic, social, physical, emotional and other indicators that provide initial baseline data on each child in each indicator area from which to build and measure continuous growth.

There are several exciting initiatives underway in Newington. An example includes technology integration and receipt of federal grants. For the past five years the Newington School District has applied for, and received, a federal grant established for rural school districts. Each year the funding varies but has been averaging \$16,516.00 per year. The money is earmarked for technology hardware, software, and professional development for staff. Today, Newington Public School has technology supporting education at an extraordinary level for such a small school. Newington students are benefiting greatly from the

state-of-the-art technology and from a staff dedicated to understanding how to integrate technology into their subject areas.

Another exciting initiative is an optional extended-day kindergarten which, through full and creative utilization of staff, is offered to Newington parents at no cost. Additionally, an after school enrichment program is available five afternoons a week. This program brings local artists in the areas of dance, music, physical education, culinary arts, etc. into the school. This program is supported by fees charged to the families that take part in this wonderful opportunity. Through local donations, money is available to make sure the program is open to any and all Newington students who are interested but may not be otherwise able to afford to participate.

The Newington School is in good hands. School Board members: Helen Maldini, Deirdre Link, and Jack Anderson are very involved and dedicated board members. The Newington School may be small in numbers but it has a very strong presence in shaping SAU #50, Portsmouth Middle School, and Portsmouth High School.

No school can be exceptional without an exceptional leader and your Principal, Helen Rist, is such a leader. In fact, she recently received a Principal of Excellence award from the N.H. Principal Association; a well-deserved honor and one more validation of the exceptional school that is Newington Public School.

The 2007 school year has been outstanding for education in SAU 50. We have made significant strides in developing infrastructure to move our learning organization forward. We know the challenges ahead and we have charted a course to successfully meet them. With the continued support of our communities under the very capable leadership of our district school boards, SAU 50 developed a plan for the continuous professional growth and learning that is needed to prepare our students for the future. We are committed to keeping our focus on the individual student and we will continue to devote all of our energy to help each child become a confident independent learner.

The school community is most fortunate to have the many volunteers and supporters who give generously to the students of Newington, and we are thankful to the taxpayers for the continued support of the school budget.

I am deeply grateful to our school board members who give their time and energy to the betterment of the school. I am also fortunate to serve on an administrative team made up of Jim Katkin, Business Administrator; Mary Lyons, Director of Pupil Services; Heather Driscoll, Curriculum Coordinator; and Helen Rist, Principal.

In closing, I want to recognize the many dedicated staff members throughout the district and the SAU who, on a daily basis, impact student learning and growth.

Newington Public School Annual Reprt

January 2008

Helen M. Rist, *Principal*

Newington Public School is thriving. Throughout the building, there is an exciting atmosphere as the teaching staff works closely with the children learning and growing together. It is clear the dedicated staff positively affects each and every student. With curriculum that aligns to the state standards, up to date materials to support the curriculum, and high quality technology, we are providing a strong educational foundation for Newington's children. It is very exciting to be part of the accomplishments of this great school.

Last January, the After School Enrichment Program (ASEP) was established. This program grew out of the needs of our Newington families. The program offers students the opportunity to stay at school and engage in a wide variety of activities. Part of each afternoon is devoted to homework and good, old-fashioned fun with friends. In addition, a planned enrichment activity highlights each afternoon. Some of the most exciting programs have been: Cooking, Boot Camp, Ecology Club, Discovery Engineering, Crafts, Hip Hop Dance, Yoga and special theme weeks. The number of students that have participated in the ASEP has *far* exceeded our projections. Parent feedback from a survey conducted last spring indicated a high rate of satisfaction with the ASEP program as well as a strong desire to continue to have the program available as part of the school's offerings.

During the past four years Newington Public School has seen major repairs and renovations. Now we can focus on the maintenance that will keep our building shining for years to come. If you haven't been in the school for a few years, please come by for a visit. You will experience the same school pride the students have.

Much time has been spent aligning our curriculum to the state standards. This alignment is critical as we prepare our students for the state assessment that all third through sixth graders take each October. Our teachers have been collaborating with other teachers at their grade level across SAU 50 to create this alignment.

Additionally, we believe that our job as educators goes well beyond raising the scores from standardized tests. We believe that each child needs the opportunity to discover and develop their own unique talents. Along with academic growth, we are looking at indicators that show how each child is growing socially, physically, and personally. The 'whole child' is our focus, and personalizing the educational opportunity for each child is our goal.

Research has shown that students in kindergarten are ready for, and benefit from, full day programs. With this in mind, we sought out a way to offer an extended day for our kindergarten students at no cost to the taxpayers or parents. By using existing staff in different ways, we were able to accomplish this goal for this year. This allowed several Newington students, who may have otherwise had to look outside the community for a program that offered an extended day, to attend our school. The program is going very well and we hope to offer it again next year.

Not enough can be said to thank the volunteers that give their time to our school. Our parent group, the Newington School Supporters, and the Fox Point Sunset Road Race organizers continue to raise funds for enrichment programs at the school. This financial support allows the students to participate in phenomenal programs such as The Artist in Residence Program. Last year we experienced Junk to Funk

by Trashean Lid Productions. Students learned about sound, light and how to recycle junk to make musical instruments. The students put together an amazing production of music, sound, and lights! This year an author and illustrator shared his talents and taught students all the steps in writing and publishing a book. Each class made a book and they will each get a copy to take home. These experiences created memories that will last a lifetime!

Reaching out to the whole community of Newington is important to our school. This month we will kick off a new community wide program called '*Newington Reads*' to promote reading for all. Look for information flyers soon at all of the town buildings. We hope you will all participate.

Newington Public School is your school. It is vibrant, it is moving forward, and it is the home of tomorrow's hopes and dreams. Come visit us - you'll love it!

Report of Portsmouth High School

Jeffrey T. Collins, *Principal*

I write to you with a great deal of pride regarding Portsmouth High School. It has been stated on more than one occasion that PHS emphasizes the three A's: academics, athletics, and the arts. When you join these pursuits with Clipper Pride, the outcomes are truly amazing.

Student involvement continues to be a prime area of emphasis, and our students have responded to the call to be active and involved. This fall 342 athletes participated in our athletic programs. Many of our varsity teams qualified for their post-season tournaments. The girls Field Hockey team provided the most excitement as they went to the field to play for the state championship. Although they fell just short of their goal; their determination, hard work, and pride were certainly an inspiration. The Clipper Marching Band and Color Guard increased their numbers to 85 strong this year. Their hard work resulted in many accolades and medals in their competitions. Members of the choral program, 125 students strong, have once again proven to inspire us all. Over one half of our students were involved in one of those three programs this fall. Add to these numbers over 400 students who participate in one or more of our clubs, and you have students who are involved and invested in their high school experience. This is Clipper Pride at its best.

Our students continue to strive for academic excellence. We are proud of those students who have maintained their high academic standing over their years here at PHS. We are proud of those students who, after committing themselves to this goal, have made the honor role for the first time. We are also proud of those who have set their goals for academic achievement but who fell just short and have recommitted themselves for second quarter.

Currently, our faculty and staff have utilized every free moment working toward identifying the core academic competencies in each of the courses taught at Portsmouth High School. Although this work is part of a state mandate, we see this as an opportunity to discuss and identify what all students should know and be able to do upon completion of a particular course. We have made some great gains in this area, yet much still needs to be accomplished. Our next step is to look at how these competencies are taught and assessed in individual classrooms. This is a time-consuming endeavor but the conversations have been, and will undoubtedly continue to be, invaluable as we prepare our students for the next course, the next grade, and beyond.

Due to the leadership of the central office staffs of SAU 50 and 52, Portsmouth High School has been the site for open dialogues between the leaders of the three middle schools, the high school, and the districts. This ongoing dialogue has proven to be extremely beneficial as we discuss the differences and similarities between the schools, the curricula, and the transition of eighth graders into the high school. These meetings have already provided the high school with excellent insight, but I am confident that bigger and better things will certainly grow out of these meetings.

Work is well underway on the implementation of the district's new student management system, Infinite Campus. The new system promises to be an invaluable tool, as it will provide important data with which we can truly "Follow the Child".

We had a year off from state standardized testing. This was caused by the state's decision to switch from New Hampshire Educational Improvement and Assessment Program (NHEIAP) to the New England Common Assessment Program (NECAP). Our juniors were tested in reading and math this fall and will be assessed in science in May. Our students responded well to the new testing procedures and took the examinations very seriously. Although the results are not due out until the end of February, I am extremely proud of the dedication and seriousness they gave to their tests.

In closing, I would like to thank the many parents who are involved and invested in their student's education. This involvement and support takes on many forms: volunteering at school events, attending Parent Advisory meetings, joining a booster club, going to athletic contests, coming to the fall musical, attending a choral performance, or simply helping out with homework. Much of the student's success can be attributed to the support that they receive, not only at school, but also at home. Your efforts are noticed and are very much appreciated.

TUITION PUPILS

2007/2008

Attending Portsmouth Middle School

Grade 7

Evan Anderson
Robert Spinney

Grade 8

Caylyn Bowser
Maxwell Boynton
Matthew Coleman
Kathleen Fitzgerald
Eric Frizzell
Aaron Hoeflich
Michael Holtel
Madsen Lozuaway McComsey
Kelly MacDonald
Candace Maldini
Molly Perreault
Conor Trefethen
Nicholas Wilson

Attending Portsmouth High School

Grade 9

Timothy Guy
Carolann Hill
Nigel Leighton
Victoria Page
Olivia Sabella
Maxwell Stern
Caila Walker

Grade 10

Sarah Gordon
Ian Harmer
Zachary Kelly
Connor Link
Faith Loewy
Kori Low
Ethan Pouliotte
Tyler Samulski
Michael Tammik
Leonard Thomas
Emily Wong

Grade 11

Kyle Bowser
Louise Daigle
Christopher MacDonald
Jeffrey Merchant
Collin Stern
Joseph Tammik
Zachary Taylor
Glenn Trefethen

Grade 12

Lauren Guy
Cheyanne Harmer
Zachary Leighton
Colby Maldini
William Pickering
Travis Watson
Adam Webber
Stacy Wong

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2007 / 2008

<u>GRADE</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>TOTAL</u>
PUPILS	5	4	7	5	10	8	5	44

Pupils Tuitioned to Portsmouth as of October 1, 2007

<u>GRADE</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>
PUPILS	2	12	7	11	8	8	48

School District Census Report of September 30, 2007

<u>Years of Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>
Birth to age 1	2	4	6
1	6	1	7
2	1	2	3
3	3	1	4
4	2	1	3
5	2	3	5
6	3	2	5
7	2	5	7
8	4	4	8
9	3	4	7
10	5	5	10
11	6	3	9
12	4	1	5
13	9	5	14
14	4	2	6
15	8	6	14
16	11	4	15
17	3	2	5
18	4	6	10
TOTALS	82	61	143

STAFF MEMBERS

NEWINGTON SCHOOL DISTRICT

Cheryl Berman – Foreign Language Instructor *

Elizabeth Brown – Grade 3-4 Teacher

Mary Reddick Burke – Special Education Coordinator

Mary Calcagni – Special Ed. Paraprofessional

Marian Connelly – Occupational Therapist *

Jeanine Gallant – Nurse/Health Educator *

Susan Girardin – Technology Coordinator *

Megan Guare - Grade 2 Teacher

Jo Haskell – Librarian *

John Hinton – Custodian

Marcia Leach – Music Teacher *

Kimberly Lodge – Grade 5-6 Teacher

Linda Loewy – Special Ed. Paraprofessional

Victoria Loring – Secretary

Open - Physical Education Teacher *

Abigail Lundborn – Kindergarten – Grade 1 Teacher *

Linda Mahler – Speech Pathologist *

Phyllis Marsh – Art Teacher *

Helen Rist – Principal / Kindergarten – Grade 1 Teacher

Susan Smith – Food Service Director *

Sheri Whitworth – Speech Assistant *

* Part-time

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT
REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

C O N T E N T S

	<u>Page</u>
MANAGEMENT DISCUSSION AND ANALYSIS	1-3
INDEPENDENT AUDITORS' REPORT	4
DISTRICT-WIDE FINANCIAL STATEMENTS:	
Statements of Net Assets	5
Statements of Activities	6
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Balance Sheets - Government Funds	7
Combined Balance Sheets - All Fund Types and Account Groups	8
Combined Statements of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trusts	9
Combined Statements of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Fund Types	10
Notes to Basic Financial Statements	11-15
OTHER FINANCIAL INFORMATION:	
Combining Balance Sheet - All Special Revenue Funds	16
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - All Special Revenue Funds	17

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS JUNE 30, 2007

Within this section of the Newington, New Hampshire, School District (the School) annual financial report, the School's management provides narrative discussion and analysis of the financial activities of the School for the year ended June 30, 2007. The School's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the School's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Financial Highlights

- The School's assets exceeded its liabilities by \$756,649 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$580,016.
- The School had total revenue of \$1,918,742, in which \$725,922 came from the collection of district taxes. This is a \$144,182 increase from last year's revenue.
- The School had total expenditures of \$1,742,109, which is a \$21,743 increase from last year. The increase in expenditures is due largely to the increase in the overall instruction expenses.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$200,344 or 11.4% of total General Fund expenditures including transfers and 10.6% of total General Fund revenues including transfers.
- Total liabilities of the School increased by \$10,668 to \$26,368 during the year.

Overview of the Financial Statements

Management's discussion and analysis introduces the School's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The School also includes in this report additional information to supplement the basic financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2007

(Continued)

Government-wide Financial Statements

The School's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the School's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the School-wide statement of financial position presenting information that includes all of the School's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School as a whole is improving or deteriorating. Evaluation of the overall economic health of the School would extend to other non-financial factors such as the district tax appropriation or the condition of School infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the School's activities or functions on revenues provided by the district's taxpayers.

Both governmental-wide financial statements distinguish governmental activities of the School that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Financial Analysis of the School as a Whole

As year-to-year financial information is accumulated on a consistent basis, changes in net assets may be used to monitor the changing financial position of the School as a whole.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

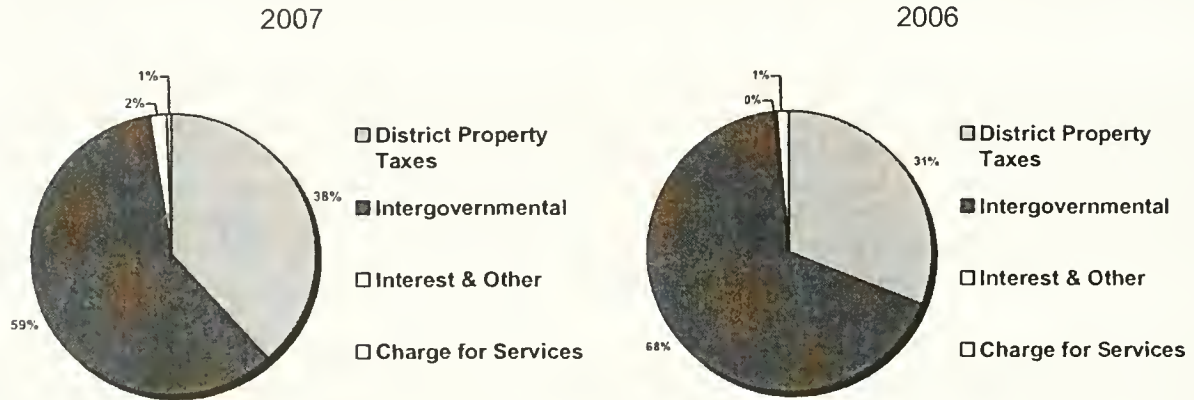
MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2007

(Continued)

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the School's activities for the years ended June 30, 2007 and 2006.

REVENUES



Long-term Debt

At year-end the School had no long term debt.

Request for Information

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the School's finances and to show the School's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the appropriate financial official (Business Administrator) at 48 Post Road, Greenland, New Hampshire 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Newington School Board
Newington School District
Newington, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Newington, New Hampshire, School District as of and for the years ended June 30, 2007 and 2006, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Newington, New Hampshire School District at June 30, 2007 and 2006, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by Government Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Newington, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


Topsfield, Massachusetts
December 19, 2007

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS
JUNE 30, 2007 AND 2006

ASSETS	Governmental Activities	
	2007	2006
CURRENT ASSETS:		
Cash	\$338,087	\$205,429
Accounts receivable	672	563
Due from other governments	20,295	5,705
Due from other funds	1,933	9,662
Inventories	404	357
Total current assets	361,391	221,716
CAPITAL ASSETS -		
Net of accumulated depreciation	421,626	374,000
TOTAL ASSETS	\$783,017	\$595,716
<u>LIABILITIES & NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 2,704	\$ 2,452
Due to other funds	1,933	9,662
Due to other governments	21,731	3,586
Total current liabilities	26,368	15,700
NET ASSETS:		
Invested in capital assets	421,626	374,000
Restricted	134,679	130,496
Unrestricted	200,344	75,520
Total net assets	756,649	580,016
TOTAL LIABILITIES AND NET ASSETS	\$783,017	\$595,716

The accompanying notes are an integral part of these financial statements.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	Expenses	Charge for Services	Grants	Net 2007	Net 2006
Government Activities:					
Instruction	\$1,149,892	\$ -	\$(17,058)	\$1,132,834	\$1,066,284
Support services	78,170	-	-	78,170	82,078
Instructional	39,840	-	-	39,840	27,856
General administration-district	128,526	-	-	128,526	128,738
School administration	130,213	-	-	130,213	125,899
Operation of plant	94,560	-	-	94,560	82,660
Student transportation	44,166	-	-	44,166	45,362
Centralized services	4,013	-	-	4,013	2,005
Food service	25,041	(13,094)	-	11,947	14,309
Facilities	28,459	-	-	28,459	103,700
Depreciation	19,229	-	-	19,229	17,000
Total government activities	1,742,109	(13,094)	(17,058)	1,711,957	1,695,891
General Revenues:					
District property taxes				725,922	553,962
Intergovernmental				1,125,520	1,188,432
Interest & other				37,148	7,691
Total general revenue				1,888,590	1,750,085
Change in Net Assets				176,633	54,194
Net Assets Beginning				580,016	525,822
Net Assets Ending				\$ 756,649	\$ 580,016

The accompanying notes are an integral part of these financial statements

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENT FUNDS
JUNE 30, 2007 AND 2006

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Cash	\$207,520	\$ -	\$107,937	\$22,630
Accounts receivable	672	-	-	-
Due from other governments	20,295	-	-	-
Due from other funds	-	1,933	-	-
Inventories	-	404	-	-
TOTAL ASSETS	\$228,487	\$ 2,337	\$107,937	\$22,630
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	\$ 2,704	\$ -	\$ -	\$ -
Due to other funds	1,933	-	-	-
Due to other governments	21,731	-	-	-
TOTAL LIABILITIES	26,368	-	-	-
Fund Balance:				
Reserved for special purpose	1,775	2,337	107,937	22,630
Unreserved	200,344	-	-	-
TOTAL FUND BALANCE	202,119	2,337	107,937	22,630
TOTAL LIABILITIES AND FUND BALANCE	\$228,487	\$ 2,337	\$107,937	\$22,630

The accompanying notes are an integral part of these financial statements

Total Governmental	
2007	2006
\$338,087	\$205,429
672	563
20,295	5,705
1,933	9,662
404	357
<u>\$361,391</u>	<u>\$221,716</u>

\$ 2,704	\$ 2,452
1,933	9,662
21,731	3,586
<u>26,368</u>	<u>15,700</u>
134,679	130,496
200,344	75,520
<u>335,023</u>	<u>206,016</u>
<u>\$361,391</u>	<u>\$221,716</u>

Total governmental fund balance \$335,023

Capital assets used in governmental activities are not financial resources and,
therefore, are not reported in the funds 421,626

Net assets of governmental activities \$756,649

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2007 AND 2006

	Governmental Fund Types			Fiduciary Fund	Account Group
	General	Special Revenue	Capital Projects	Expendable Trust	General Long-Term Debt
ASSETS:					
Cash	\$207,520	\$ -	\$22,630	\$107,937	\$ -
Accounts receivable	672	-			
Due from other governments	20,295	-	-	-	-
Due from other funds	-	1,933	-	-	-
Inventories	-	404	-	-	-
Amount to be provided for employee compensated absences	-	-	-	-	153,092
TOTAL ASSETS	\$228,487	\$2,337	\$22,630	\$107,937	\$153,092
LIABILITIES & FUND BALANCE:					
Liabilities:					
Intergovernmental payables	\$ 21,731	\$ -	\$ -	\$ -	\$ -
Accounts payable	2,704	-	-	-	-
Due to other funds	1,933	-	-	-	-
Employee compensated absences	-	-	-	-	153,092
TOTAL LIABILITIES	26,368	-	-	-	153,092
Fund Balance:					
Unreserved	200,344	-	-	-	-
Reserved for special purpose	1,775	2,337	22,630	107,937	-
TOTAL FUND BALANCE	202,119	2,337	22,630	107,937	-
TOTAL LIABILITIES AND FUND BALANCE	\$228,487	\$2,337	\$22,630	\$107,937	\$153,092

The accompanying notes are an integral part of these financial statements

Totals	
(Memorandum Only)	
(Note 1)	
2007	2006
\$338,087	\$205,429
672	563
20,295	5,705
1,933	9,662
404	357
153,092	123,521
\$514,483	\$345,237

\$ 21,731	\$ 2,452
2,704	9,662
1,933	3,586
153,092	123,521
179,460	139,221
200,344	75,520
134,679	130,496
335,023	206,016
\$514,483	\$345,237

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

	Governmental Fund Types			Fiduciary Fund
	General Fund	Special Revenue	Capital Projects	Expendable Trust
REVENUE:				
District tax appropriation	\$ 725,922	\$ -	\$ -	\$ -
Intergovernmental	1,125,520	17,058	-	-
Food and milk sales	-	13,094	-	-
Interest and other	32,135	585	1,094	3,334
TOTAL REVENUE	1,883,577	30,737	1,094	3,334
EXPENDITURES:				
Instruction	1,145,841	4,051	-	-
Supporting Services:				
Student services	78,170	-	-	-
Instructional	28,413	11,427	-	-
General administrative-SAU level	128,526	-	-	-
School administrative & business	130,213	-	-	-
Student transportation	44,066	100	-	-
Centralized services	4,013	-	-	-
Operation of plant	94,560	-	-	-
Food service	-	25,041	-	-
Facility acquisition & construction	95,314	-	-	-
TOTAL EXPENDITURES	1,749,116	40,619	-	-
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	134,461	(9,882)	1,094	3,334
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	7,862	-	-
Operating Transfers Out	(7,862)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(7,862)	7,862	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	126,599	(2,020)	1,094	3,334
FUND BALANCE AT BEGINNING OF YEAR	75,520	4,357	21,536	104,603
FUND BALANCE AT END OF YEAR	\$ 202,119	\$ 2,337	\$22,630	\$107,937

The accompanying notes are an integral part of these financial statements.

Totals

2007

2006

\$ 725,922	\$ 553,962
1,142,578	1,200,708
13,094	12,199
37,148	7,691

1,918,742	1,774,560
-----------	-----------

1,149,892	1,078,560
-----------	-----------

78,170	82,078
39,840	27,856
128,526	128,738
130,213	125,899
44,166	45,362
4,013	2,005
94,560	82,660
25,041	26,508
95,314	103,700

1,789,735	1,703,366
-----------	-----------

129,007	71,194
---------	--------

7,862	40,081
(7,862)	(40,081)

-	-
---	---

129,007	71,194
---------	--------

206,016	134,822
---------	---------

\$ 335,023	\$ 206,016
------------	------------

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2007

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$ 725,922	\$ 725,922	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,126,817	1,125,520	(1,297)	8,700	17,058	8,358
Food and milk sales	-	-	-	12,200	13,094	894
Other revenue	100	32,135	32,035	-	585	585
TOTAL REVENUE	1,852,839	1,883,577	30,738	20,900	30,737	9,837
EXPENDITURES:						
Instruction	1,330,449	1,145,841	184,608	-	4,051	(4,051)
Supporting services:						
Student services	90,418	78,170	12,248	-	-	-
Instructional	29,829	28,413	1,416	4,300	11,427	(7,127)
General admin.-SAU level	125,130	128,526	(3,396)	-	-	-
School admin. & business	135,798	130,213	5,585	-	-	-
Student transportation	45,640	44,066	1,574	-	-	-
Centralized services	3,200	4,013	(813)	-	100	(100)
Operation of plant	107,921	94,560	13,361	-	-	-
Food service	-	-	-	25,294	25,041	253
Facilities, acquisition and construction	51,280	95,314	(44,034)	-	-	-
TOTAL EXPENDITURES	1,919,665	1,749,116	170,549	29,594	40,619	(11,025)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(66,826)	134,461	201,287	(8,694)	(9,882)	(1,188)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	7,862	7,862
Operating transfers out	-	(7,862)	(7,862)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(7,862)	(7,862)	-	7,862	7,862
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(66,826)	126,599	193,425	(8,694)	(2,020)	6,674
FUND BALANCE AT BEGINNING OF YEAR	75,520	75,520	-	4,357	4,357	-
FUND BALANCE AT END OF YEAR	\$ 8,694	\$ 202,119	\$193,425	\$ (4,337)	\$ 2,337	\$ 6,674

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only)		
(Note 1)		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 725,922	\$ 725,922	\$ -
1,135,517	1,142,578	7,061
12,200	13,094	894
100	32,720	32,620
1,873,739	1,914,314	40,575
1,330,449	1,149,892	180,557
90,418	78,170	12,248
34,129	39,840	(5,711)
125,130	128,526	(3,396)
135,798	130,213	5,585
45,640	44,066	1,574
3,200	4,113	(913)
107,921	94,560	13,361
25,294	25,041	253
51,280	95,314	(44,034)
1,949,259	1,789,735	159,524
(75,520)	124,579	200,099
-	7,862	7,862
-	(7,862)	(7,862)
-	-	-
(75,520)	124,579	200,099
79,877	79,877	-
\$ 4,357	\$ 204,456	\$200,099

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newington, New Hampshire, School District (District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Newington School District).

The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

B. Government-Wide and Fund Financial Statements

The GASB issued Statement No. 34 *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

The following are the School District's governmental fund types:

General Fund - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2007, of \$153,092 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

G. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of \$25,000, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated life ranges from 5-30 years. The cost of normal repair and maintenance are not capitalized.

- H. Summarized Comparative Financial Statements -The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2006, from which the summarized information was derived.

2. CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition

RSA 48:16 requires that all funds belonging to the District deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2007, the bank balances were \$355,549 of which \$100,000 was covered by depository insurance. The remainder of \$255,549 was insured by private insurance up to \$350,000.

At June 30, 2007, \$22,630 was deposited with the New Hampshire Public Deposit and Investment Pool managed by MBIA Municipal Investors Corporation.

3. PROPERTY TAXES:

Property taxes levied to support the Newington, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Newington, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006
(CONTINUED)

4. CONTINGENT LIABILITIES – FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2007 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the District expects such amounts if any, to be immaterial.

5. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

6. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

Healthy kids, healthy bodies	\$ 1,933
Food service inventory reserve	404
After school enrichment program	1,775
Addition/renovation project at Newington Elementary School	22,630
Capital reserve fund-maintenance of buildings/grounds	<u>107,937</u>
Total restricted net assets	<u>\$134,679</u>

7. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2007. There is an option to extend the contract for the two years following the end of the contract on a year to year basis. The District has decided to extend the contract for the year ending June 30, 2008. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2007 was \$42,668

(Continued)

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006

8. PENSION PLAN:

Plan Description - Substantially all Newington School District employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2007 totaled \$17,319

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 2007

	Federal Projects	Private Projects	School Lunch Programs	Totals
<hr/>				
ASSETS:				
Due from other governments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	1,933	-	1,933
Inventories	-	-	404	404
	<hr/>			
TOTAL ASSETS	\$ -	\$1,933	\$404	\$2,337
	<hr/>			
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
	<hr/>			
TOTAL LIABILITIES	-	-	-	-
	<hr/>			
Fund Balance:				
Reserved for special purposes	-	1,933	404	2,337
Unreserved	-	-	-	-
	<hr/>			
TOTAL FUND BALANCE	-	1,933	404	2,337
	<hr/>			
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$1,933	\$404	\$2,337
	<hr/>			

NEWINGTON, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2007

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	\$12,927	\$ 584	\$ 4,131	\$17,642
Food and milk sales	-	-	13,094	13,094
TOTAL REVENUES	12,927	584	17,225	30,736
EXPENDITURES:				
Food service	-	-	25,040	25,040
Instruction	1,500	2,551	-	4,051
Instruction support	11,427	-	-	11,427
Student transportation	-	100	-	100
Operation of plant	-	-	-	-
TOTAL EXPENDITURES	12,927	2,651	25,040	40,618
EXCESS OF EXPENDITURES OVER REVENUES	-	(2,067)	(7,815)	(9,882)
OTHER FINANCING SOURCES - Operating Transfer-In	-	-	7,862	7,862
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(2,067)	47	(2,020)
FUND BALANCE AT BEGINNING OF YEAR	-	4,000	357	4,357
FUND BALANCE AT END OF YEAR	\$ -	\$1,933	\$ 404	\$ 2,337



*The Highway
Department's new 2006 truck*



*Hawk on
the roof of
the Town
Hall*



Newington's Old Parsonage in winter.



Cathy Tuchman – Town Secretary



*Vicky Loring — Newington
School Secretary*



Langdon Library

Rick St. Laurent—Town Custodian



Town of Newington, NH

